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THOSE who have been accustomed during the last eighteen years to consult the pages of this book, will readily discover that the present edition is not distinguished by such sweeping alterations of Customs' Laws and practice as have characterized many of its predecessors.

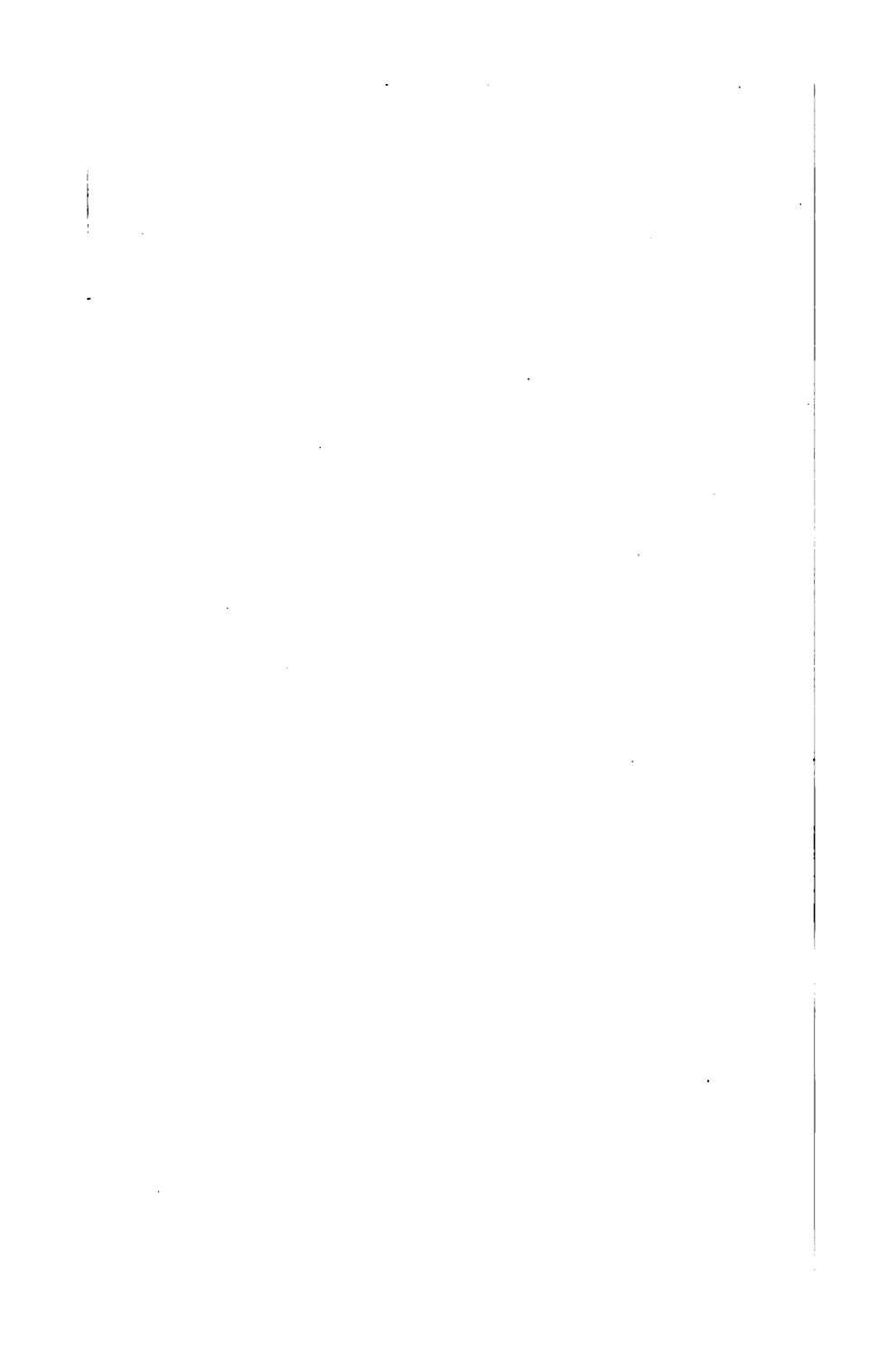
The few changes that have taken place, whether in the removal of restrictions, in the abolition of duties, or in the modification of the rules and regulations, will, however, be found incorporated in their proper sections.

Notwithstanding the paucity of fiscal enactments in the recent Session of Parliament, the contents of the present volume will, it is hoped, be found as useful as heretofore, many important additions of a miscellaneous character having been made, such as a largely extended list of Foreign Ports, newly adjusted Tables of Free Goods Imported, and of British Goods Exported, together with practical treatises on the Assessment of Wines and Spirits, and on the Mensuration of every variety of Timber and Wood.

To those friends who have for so many years made "The British Tariff" their book of reference, and who have so generously and persistently rendered kindly services in its cause, the Compiler once more tenders his thankful acknowledgments.

EDWIN BEEDELL.

No. 40, TREDEGAR SQUARE,
LONDON, *Sept.* 27, 1862.



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ABBREVIATIONS USED IN THE WORK.

For B.P. *read* British Possessions.

“ O.C. “ Order in Council.

“ T.O. “ Treasury Order.

“ B.O. “ Board's Order.

“ B.M. “ Board's Minute.

“ G.O. “ General Order.

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 Joseph Blight, Out-door Officer "
 Charles N. Tremearne, Shipowner and Ship Broker "
 Arundell P. Pearce, Ship Broker (Hayle)
 D. W. Bain, Merchant and Shipowner (Portreath)

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 John F. Croll, Clerk, &c.
 James Thomson, Assistant Examining Officer
 Robert Chisholm, Out-door officer
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 Swedish and Norwegian Vice Consul
 Robert Lowe, Agent, Prussian and Danish Vice Consul
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 Thomas Graham, Timber merchant
 Bell and Sandeman, Wine merchants
 John Kennedy, Royal George Hotel
 Thomas Duff, Perthshire Agricultural Company.
 John McColgan, P.C.O. (Newburgh)

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 Charles Taylor, Examining Officer
 Simon Lyall, Tide-waiter
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 Driscoll and Scales, Merchants
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 Treeby and Co., Merchants
 Thos. J. and S. Stevens, Ship Brokers and Agents
 H. J. Waring, Merchant and Steamship Agent (Millbay)
 H. Bellman, Ship and Commission Agent.
 G. L. Skinner, Principal Coast Officer (Calstock)

POOLE.

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 Edwin Cailton, Clerk
 Andrew Kelly, Examining Officer
 Joseph O. Barter, Ship Broker and Custom-house Agent
 Robert Belben, "
 George Neave Penney, Ship Broker, Customs and Commission Agent

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 J. McGregor, Examining Officer

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 Henry Hill, Out-door Officer.
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 V. Pappalardo, Foreign Consul
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 W. & E. Collins, Custom-house and
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 ping Agents
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SLIGO.

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 Hugh G. O'Beirne, 1st Clerk
 Michael Breen, Clerk and Examining
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 Wm. Gray, P.C.O. (*Donegal*)
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 The Examining Officers
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 W. India Mail Company
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 R. G. M'Kenzie, Commission Agent
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 T. & W. C. Fairley, "
 J. Ritson & Sons, "
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 Jonassohn & Wiener, "
 Wm. Briggs & Sons, "
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 J. Smurthwaite, "
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 Lumsdon & Byers, "
 F. & W. Ritson, "
 Gray Brothers, "
 W. H. Watson and Son, "
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 T. Enright, Examining Officer
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 H. Bath & Son, Merchants
 Richardson & Co., "
 Rhys & Co., Proprietors, Methyrdare
 Steam Coal
 George A. Bevan, Ship Broker, Vice-
 Consul Belgium, Hanover, and Monte
 Video
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 Starbuck & Mitchell, Ship Agents
 George Insole & Son, Coal merchants,
 (R. T. Samuel, Agent)
 T. P. Richards & Co., Austrian Vice-
 Consulate, Ship Agents
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 J. Petrie, Agent for the Cobre Co.
 Prevost & Letricheux, Courtiers Mari-
 times

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 David Lennox, Examining Officer
 William Taylor, Out-door Officer
 John Beater, Customs and General
 Commission Agent
 Arthur Owen, jun., Do., Do.
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 Chandler, &c.
 Ridley Makepeace, Wharfinger (*Old
 Quay*)

R. R. Charles, Iron merchts. (*Old Quay*)
S. W. Hutchings, Merchant and Ship-
owner

J. B. Mansfield, Shipbuilder
John Vicary, Tanner (*Newton Bushel*)
James S. Cull, Timber merchant (*New-
ton Abbott, 2 copies*)

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Shipping Agent (*Torquay*)
Whiteway & Ball, Commission mer-
chants and Steam Packet Agents
(*Torquay*)

Thomas Crossman, Timber merchant
(*Torquay*)

J. Stearn, Collector of Harbour Dues
(*Torquay*)

Thomas Webb, P.C.O. (*Torquay*)

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Gerald Connolly, Collector
John Donovan & Sons, Timber merchants.
Matthew Sweeny, Ship Broker, General
Forwarding and Commission
Agent
John Shea, Ship Broker and General
Commission Agent
William Lunham, Bacon merchant

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J. W. D. Keogh, Sub-collector
William Hind, Examining Officer
Alexander Paton, Agent for the Duke
of Portland's Kilmarnock Colliery
Andrew B. Cowan, Ship Broker and
Commission Agent; Agent for
Holmes Hurlford Colliery
John Colvill, Ship Broker and Com-
mission Agent; Agent for Kilmar-
nock Skerrington Colliery
John Montgomery, Ship Broker and
Commission Agent; Agent for Duke
of Portland's Maxwood Colliery
John Logan, Agent for Bourtreehill
Colliery
A. & J. Guthrie, Agents for Barleith &
Dollar's Collieries
John & William Wyllie, Agents for
Fairlie, Strath, & Stoneygale, and
Ashyard Collieries; Hillhead and
Dean Fire Clay Works

TRURO.

Lance Phillips, Collector
R. Minors, Clerk, &c.
W. Chelwell, Broker
T. Tregaskis, Merchant
W. Hitchens, Clerk

WATERFORD.

William Strike, Collector
William Dobbyn, 1st Clerk

William Hoyle, Examining Officer
J. P. Graves, Merchant
James Kent, "
Josiah Williams, Lloyd's Agent
Thomas Hannigan, "*(Dungarvan)*
B. Moore & Son, Ship Brokers
Michael Downey, "
W. Nagle, P.C.O. (*Dungarvan*)

WELLS.

Charles E. Bull, Collector

WEXFORD.

William Coghlan, Collector
John Fanning, Clerk
Matthew Carr, Examining Officer
Jasper W. Walsh, Agent for Lloyd's

WEYMOUTH.

G. Reynolds, Clerk
Charles Thomas, Examining Officer
W. Cotterell, "
W. Roberts & Co., Ship Brokers
R. Besant, Agent to the Weymouth and
Channel Islands Steam Packet Co.,
General Commission Agent, and
Local Agent to the Great Eastern
S. Penny, Wine and Spirit merchant
and Wholesale Grocer

WHITBY.

T. E. Fawcett, Clerk and Exam. Officer
Thomas Procter, Assistant "
J. B. Dale, Customs Broker and Com-
mission Agent
Walker & Hunter, Solicitors
F. H. Woodwark, Merchant
Thomas Turnbull & Son, Timber mer-
chants, &c.
Thomas Jones, Lloyd's Agent
James Andrew & Co., Merchants
William Tose, Harbour-master, and
Superintendent of the H. Works
Thomas Marwood & Son, Insurance
Broker and Vice-Consul for Sweden
and Norway
Robert Breckon, Solicitor

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William Foggo, Collector
R. Simpson, late Chief Clerk
J. Lovibond, Chief Clerk
Wm. Marshall, Examining Officer
Wm. Sisson, "
R. & H. Jefferson, Merchants
W. & J. Coulthard, Ship and Commis-
sion Agents
John Bragg, Custom-house Broker
John Gunson, Wine and Spirit mercht.

WICK.

Richard Boyd, Collector
 George C. Sinclair, Examining Officer
 Joseph J. Peach, Clerk
 Hugh Milligan, P. C. O. (*Scrabster*)
 James Waters, " (*Littleferry*)
 John Miller, Ship Broker and Commission Agent
 Donald Waters, " "
 William Banks, " "
 David Coghill, " "
 Donald McKay, Harbour-master and Commission Agent (*Holmsdale*)
 Hugh Davidson, late Collector (*Wick*)
 John H. Davidson, late Controller (*Westport*)

WIGTOWN.

Caleb Cox, Collector
 T. H. McKnaught, Out-door Officer
 Marshall & McMaster, Timber merchants.
 T. Carnochan, P.C.O., (*Garliestown*)
 W. Alexander, P.C.O., (*Isle of Whithorn*)
 T. Whyte, P.C.O., (*Port-William*)
 John James, P.C.O., (*Gatehouse*)

WISBEACH.

William Upward, Collector
 English Brothers, Timber merchants
 Young and Son, " "

Harrison and Co., Timber merchants
 John Hiscox, " "
 John Williamson, Merchant, Ship Broker, and Swedish and Norwegian Vice-Consul
 Robert Flanders, P.C.O. (*Sutton Wash*)
 George Rose, Shipowner

WOODBIDGE.

Thos. M. Johnstone, Collector
 Henry Fisher, Assist. Exam. Officer
 E. G. Willis (*Alabore*)

WORKINGTON.

R. H. D. Mahon, Collector
 W. L. Bass, Examining Officer

YARMOUTH.

W. C. Masean, Collector
 G. W. Carr, 1st Clerk
 W. H. Palmer, 2nd Clerk, &c.
 J. Barker, Examining Officer
 W. Ellett, Out-door Officer
 R. B. Bardo, " "
 J. Moore, " "
 J. C. Holmes, " "
 F. G. Child, " "
 W. D. Swan, Ship Broker

THE FOLLOWING LISTS ARRIVED TOO LATE FOR
 INSERTION IN THEIR PROPER PLACES.

KIRKALDY.

Thomas E. Fanning, Collector
 M. Beveridge, Clerk
 T. Scott, Examining Officer
 F. Marshall, P.C.O. (*Anstruther*)

LERWICK (*Shetland Isles*).

John Gatherer, Collector
 James Zuill, Examining Officer
 The Out-door Officers

Hay and Co., Merchants, Lloyd's Agents, Danish, French, and Russian Vice-Consuls
 G. Harrison and Son, General merchants, Shipowners, and Fish Curers
 Peter Ganlock, General Agent

MILFORD.

Henry F. Shute, Clerk
 L. P. Barnaschone, P.C.O. (*Saundersfoot*)

IMPORTATION.

A TABLE OF GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

(16 and 17 Vict., cap. 107; 18 and 19 Vict., cap. 96; 23 Vict., cap. 22; and 25 Vict., cap. 22.)

BOOKS, wherein the copyright shall be first subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such Copyright subsists, such notice also stating when such Copyright will expire.*

COIN, viz., False Money, or Counterfeit Sterling; Silver Coin of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, ESSENCES, or other Concentrations of Coffee, Chicory, Malt,† Tea, or Tobacco, or any admixture of the same.

* The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—16 and 17 Vict., cap. 107, s. 46.

If any person have cause to complain of the insertion of any book in the lists, any Judge at chambers, on application, may issue a summons calling upon the person upon whose notice such book shall have been so inserted, to appear before him and show cause why such book shall not be expunged from such lists. The Judge shall proceed to hear and determine upon the matter, and make his order thereon in writing; and the Commissioners of Customs, upon service of such order, shall expunge such book from the list, or retain the same therein, according to the order.—18 and 19 Vict., cap. 96, s. 39.

No book shall be inserted in any such list until the person giving the required notice shall have made and subscribed a declaration before the Collector of Customs, or any Justice of the Peace, that the contents of such notice are true.—18 and 19 Vict., cap. 96, s. 40.

† Including all malt, whether in grain or in the form of concentrated extract or essence, but not including any of the fermented liquors made from malt, now specified in the Tariff.—18 and 19 Vict., cap. 96, s. 42.

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles.

SNUFF-WORK.—**TOBACCO STALKS**, stripped from the leaf, whether manufactured or not, and **TOBACCO STALK FLOUR**.

GOODS PROHIBITED TO BE IMPORTED, EXCEPT IN TRANSIT, AND SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT, AND DULY REPORTED AS GOODS IN TRANSIT

ARTICLES OF FOREIGN MANUFACTURE, and any packages of such articles, bearing any names, brands, or marks, being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.*

CLOCKS and WATCHES of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay mark or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

GOODS PROHIBITED TO BE IMPORTED EXCEPT SUBJECT TO THE RESTRICTIONS ON IMPORTATION HEREIN CONTAINED.

ARMS, AMMUNITION, GUNPOWDER, or any other goods, may be prohibited by proclamation or Order in Council.

INFECTED CATTLE, SHEEP, or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which Her Majesty may, by order in Council, prohibit, in order to prevent any contagious distemper.

* For regulations applicable to British goods imported, having British brands or marks thereon.—See "Bill of Store" in "Miscellaneous Orders."

SPIRITS (not being perfumed or Medicinal Spirits), unless in ships of 50 tons burden at least, and in casks, or other vessels, each of such casks or other vessels being of the content of 20 gallons at least,* and duly reported, or in glass bottles, or stone bottles, not exceeding the size of 3-pint bottles, and being part of the cargo of the importing ship, and duly reported.

TOBACCO, CIGARS, and SNUFF, unless in whole and complete packages, each containing not less than 80 lbs. weight, and unless in ships of not less than 120 tons burden, and unless into ports approved by the Commissioners of Customs.†

WINE may be imported into such Ports only as the Commissioners of Customs may have approved.‡

If any goods, enumerated in the preceding Table of Prohibitions and Restrictions as "Goods absolutely prohibited," be imported into the United Kingdom; or if any goods enumerated in such table as "Goods prohibited, except in transit," &c., be imported, except in accordance with such regulations; or if any goods enumerated therein as "Goods subject to certain restrictions" be imported contrary thereto—then such goods may be forfeited and disposed of as the Commissioners of Customs may direct.

COMPUTATION OF DUTIES OR RATES.

In the computation of Duties or Rates, all fractions of a penny less than a halfpenny are to be rejected; but when

* Vessels of not less than fifty tons, from any port in Germany or Holland, and calling at a British port to complete their cargoes, are permitted to have on board demijohns of Geneva of 2½ gallons each, provided a consular certificate, specifying their number and mark, accompany them, and a special bond be entered into by the agent for the due landing thereof at a foreign port.—G. O., No. 67, 1857. Extended to the introduction of Geneva at ports to which the transshipment regulations apply, for the purpose of transshipment.—G. O., No. 81, 1857.

† Tobacco may be imported into the following ports only, viz.:—Aberdeen, Belfast, Bristol, Cork, Cowes, Drogheda, Dublin, Falmouth, Fleetwood, Galway, Glasgow, Greenock, Hartlepool, Hull, Lancaster, Leith, Limerick, Liverpool, London, Londonderry, Newcastle, Newry, Plymouth, Port-Glasgow, Portsmouth, Preston, Sligo, Southampton, Swansea, Waterford, Wexford, Whitehaven.

‡ For List of Ports approved for the importation of Wine, see *Index*.

they amount to, or exceed that sum, an additional penny must be charged. But in making payments, all fractions are to be rejected.—G. O., 11th March, 1831, and No. 42, 1860.

OVER-PAYMENT OF DUTIES.

Duties of Customs overpaid, or erroneously charged, cannot be repaid, unless claimed within six years.—16 and 17 Vict., cap. 107, s. 25.

When over-payments of duties arise, the merchant is to be apprised thereof in writing, agreeably to a prescribed form, which is to be filled up in the office where the error may be discovered, and to be signed by the Principal of the department.—G. O., No. 74, 1852.

GOODS LIABLE TO DUTY WHICH MAY NOT BE BONDED.

Corn, Grain, Meal and Flour, Timber and Wood Goods.

GOODS WHICH ARE LEGALLY EXEMPT FROM ENTRY.

Bullion, Diamonds, Lobsters, and Fresh Fish of British taking, and imported in British ships.

A TABLE OF DUTIES OF CUSTOMS

PAYABLE ON
GOODS IMPORTED INTO
THE UNITED KINGDOM.

(23 and 24 Vict., cap. 110; 24 Vict., cap. 20; and 25 Vict., cap. 22.)

For Table of Unit-of-Entry Charges on Imports, whether duty free or dutiable,
see p. 41; and for Charges on Goods on delivery from Warehouse for
Home Consumption, see p. 12.

	£	s.	d.
ALMONDS, Paste of, till 1st July, 1863 lb.	0	0	2
ARROW-ROOT cwt.	0	0	4½
BARLEY, Pearled cwt.	0	0	4½
BEER and ALE, viz., Mum . . barrel	1	0	0
“ Spruce barrel	1	0	0
“ of other sorts* . . . barrel	1	0	0
BISCUIT and BREAD cwt.	0	0	4½
BRANDY. See <i>Spirits</i> .			
CARDS, viz., Playing Cards . dozen packs	0	3	9
CASSAVA Powder cwt.	0	0	4½
CHERRIES, dried, till 1st July, 1863 . lb.	0	0	2
CHICORY, or any other vegetable matter applicable to the use of Chicory or Coffee, viz., raw or kiln-dried cwt.	0	12	0
“ Roasted or ground† . . lb.	0	0	4
<i>(Extract, Essence, or other concentration of Chicory is prohibited. See p. 1.)</i>			
CHLOROFORM lb.	0	3	0
COCOA lb.	0	0	1
“ Husks and Shells. . . . cwt.	0	2	0
“ Paste or Chocolate . . lb.	0	0	2

* Beer or Ale from the Isle of Man to be charged with the duty of 10s. per barrel.—G. O., No. 68, 1866.

† Chicory, roasted or ground, imported from the Channel Isles or the Isle of Man, to be charged with the duty of 16s. 6d. per cwt.—G. O., No. 63, 1861.

		£	s.	d.
COFFEE	lb.	0	0	3
“ kiln-dried, roasted, or ground	lb.	0	0	4
<i>(Extract, Essence, or other Concentration of Coffee is prohibited. See p. 1.)</i>				
COMFITS, dry, till 1st July, 1863	lb.	0	0	2
CONFECTIONERY, till 1st July, 1863	lb.	0	0	2
CORN, GRAIN, MEAL, and FLOUR, viz.:—				
Wheat, Barley, Oats, Rye, Pease, Beans, Maize or Indian Corn, Buck Wheat, Bear, or Bigg	quarter	0	1	0
Wheat Meal and Flour, Barley Meal, Oatmeal and Groats, Rye Meal and Flour, Pea Meal, Bean Meal, Maize or Indian Corn Meal, Buck Wheat Meal, and Meal not otherwise enumerated	cwt.	0	0	4½
<i>The duties upon Corn, Grain, Meal, and Flour, are to be paid on importation.</i>				
<i>Corn, Grain, Meal, and Flour, upon re-importation, are to be deemed foreign.</i>				
CURRANTS	cwt.	0	7	0
<i>The duty to be charged on the quantity ascertained at the time of delivery.</i>				
DICE	pair	1	1	0
EAU DE COLOGNE. See under <i>Spirits</i> .				
ESSENCE of Spruce	for every £100 value	10	0	0
FIGS	cwt.	0	7	0
<i>The duty to be charged on the quantity ascertained at the time of delivery.</i>				
FIG CAKE	cwt.	0	7	0
GENEVA. See <i>Spirits</i> .				
GINGER, preserved, till 1st July, 1863	lb.	0	0	2
MALT	quarter	1	5	0
<i>Extract or other Concentration of Malt is prohibited. See p. 1.</i>				
MANDIOCA FLOUR	cwt.	0	0	4½
MANNA CROUP	cwt.	0	0	4½
MARMALADE, till 1st July, 1863	lb.	0	0	2
PEPPER of all sorts	lb.	0	0	6*
PERFUMED SPIRITS. See <i>Spirits, Sweetened</i> .				

* Five per cent. additional duty to be charged.

		£	s.	d.
PICKLES preserved in Vinegar	. gallon	0	0	1
PLATE, of Gold*	. oz. troy	0	17	0
“ Silver*	. oz. troy	0	1	6
PLUMS, French and Prunelloes	. cwt.	0	7	0
“ dried or preserved (except in Sugar)	. cwt.			
“ not otherwise described	. cwt.	0	7	0
“ preserved in Sugar, till 1st July, 1863	. lb.	0	0	2
POTATO FLOUR	. cwt.	0	0	4½
POWDER, HAIR	. cwt.	0	0	4½
“ Perfumed	. cwt.	0	0	4½
“ unenumerated, that will serve the same purpose as Starch	. cwt.	0	0	4½
PRUNES	. cwt.	0	7	0
RAISINS	. cwt.	0	7	0
<i>The duty to be charged on the weight ascertained at the time of delivery.</i>				
RICE DUST and MEAL	. cwt.	0	0	4½
RUM. See <i>Spirits</i> .				
SAGO and SAGO FLOUR, or MEAL	. cwt.	0	0	4½
SEMOLINA	. cwt.	0	0	4½
SHIPS, foreign, built of wood, and ships built of wood in a British Possession abroad, on registration as British ships; no deduction to be allowed on account of engine room or otherwise	. ton	0	1	0
SPIRITS or STRONG WATERS, not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer, viz :—				
“ Brandy	. gallon	0	10	5
“ Geneva	. gallon	0	10	5
“ Rum of and from any foreign country, being the country of its production	. gallon	0	10	2

* Old British plate, imported by persons who took it abroad, may be delivered duty free, upon a declaration being made that the property remains unchanged, and that no drawback was received thereon.—G. O., No. 110, 1944.

For regulations respecting the admission of Presentation Plate, see *Miscellaneous Orders*, and for British Plate Marks, see *Index*.

SPIRITS, continued :		£	s.	d.
"	Rum from any country not being the country of its production . . . gallon	0	10	5
"	Tafia of and from any colony of France . . . gallon	0	10	2
"	Rum and Spirits of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict., cap. 8, have or shall have been fulfilled . . . gallon	0	10	2
"	Unenumerated * . . . gallon	0	10	5
"	Other Spirits, being sweetened or mixed so that the degree of strength cannot be ascertained, as aforesaid, viz. :—			
"	Rum Shrub, Liqueurs and Cordials, of and from a British Possession in America or the Island of Mauritius, or a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict., cap. 8, have or shall have been fulfilled . . . gallon	0	10	2
"	Perfumed Spirits, to be used as Perfumery only . . . gallon	0	14	0
"	Water, Cologne, the flask (thirty of such flasks containing not more than one gallon) . . . each	0	0	6
"	Water, Cologne, when not in flasks, to be charged as "Perfumed Spirits," viz. . . . gallon	0	14	0
"	Unenumerated . . . gallon	0	14	0
	Spirits or Strong Waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other designation, except Varnish, shall			

* *Fruits Preserved in Spirits.*—The spirit to be charged 10s. 5d. per gallon according to the quantity, and the Fruit to be admitted free of duty.—G. O., No. 54, 1862 (Approved experimentally for six months.)

		£	s.	d.
SPIRITS, continued:				
nevertheless be deemed to be Spirits of Strong Waters, and be subject to Duty as such.				
<i>The restrictions to which Spirits are subject on importation will be found at p. 3.</i>				
<i>The duty to be charged on the quantity ascertained at the time of delivery.</i>				
STARCH	cwt.	0	0	4½
" Gum of, torrifed or calcined . . .	cwt.	0	0	4½
SUCCADES, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated, till 1st July, 1863	lb.	0	0	2
SUGAR, till 1st July, 1863, viz. :—				
" Candy, brown or white, refined sugar, or sugar rendered by any process equal in quality thereto . . .	cwt.	0	18	4
" White clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, or equal in quality to refined . . .	cwt.	0	16	0
" Yellow muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed . . .	cwt.	0	13	10
" Brown muscovado, or any other sugar, not being equal in quality to yellow muscovado or brown clayed sugar . . .	cwt.	0	12	8
" Cane Juice	cwt.	0	10	4
" Molasses	cwt.	0	5	0
<i>The duty on Sugar to be charged on the weight ascertained at the time of delivery.</i>				
TAPIOCA	cwt.	0	0	4½
TEA, till 1st July, 1863	lb.	0	1	5
Without any allowance for Draft.				
<i>Extract, Essence, or other Concentration of Tea is prohibited. See p. 1.</i>				

	£	s.	d.
TOBACCO, unmanu ^d . stemmed or stripped lb.	0	3	0*
“ “ unstemmed . lb.	0	3	0*
“ Manufactured, viz.:—			
“ “ Snuff . . lb.	0	6	0*
“ “ Cigars . . lb.	0	9	0*
“ “ other sorts of . lb.	0	9	0*
<i>Essence, Extract, or other Concentration of Tobacco is prohibited. See p. 1.</i>			
<i>The restrictions to which Tobacco and Snuff are subject will be found at pp. 2 & 3.</i>			
<i>The duty to be charged on the weight ascertained at the time of delivery.</i>			
VARNISH, containing any quantity of Alcohol or Spirit . . . gallon	0	12	0
VERMICELLI and MACCARONI . . . cwt.	0	0	4½
VINEGAR† gallon	0	0	3
WATER, Cologne. See <i>Spirits, Sweetened</i> .			
WINE containing less than the following rates of proof Spirit verified by Sykes' Hydrometer:— ‡			

On and after the 4th of April, 1862.	26 Degrees.	42 Degrees.	In Bottles less than 42 Degrees.
Red - - - gallon	£ s. d. 0 1 0	£ s. d. 0 2 6	£ s. d. 0 2 6
White - - - gallon	0 1 0	0 2 6	0 2 6
Lees - - - gallon	0 1 0	0 2 6	0 2 6
And for every degree of strength beyond the highest above specified, an additional duty of 3d. per gallon.			

The duty to be charged on the quantity of Wine ascertained at the time of delivery.

* Five per cent. additional duty to be charged.

† Aromatic Vinegar is chargeable with duty as “Spirits Sweetened.”—B. O., 4th June, 1849. Raspberry Vinegar as Succades.—B. O., No. 75, 1856.

‡ For List of Ports into which only Wine may be imported, see Index.

	£	s.	d.
WOOD and TIMBER, viz. :—			
“ Hewn, viz. :—			
“ “ Fir load	0	1	0
“ “ Oak load	0	1	0
“ “ Masts, Spars, and Poles . load	0	1	0
“ “ Unenumerated load	0	1	0
“ Sawn or split, planed or dressed, viz. :—			
“ “ Fir load	0	2	0
“ “ Oak load	0	2	0
“ “ Unenumerated load	0	2	0
“ Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ inches in thickness (except Staves for Herring Barrels) load	0	1	0
“ Staves, exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness load	0	2	0
“ Firewood load	0	1	0
“ Hoops load	0	2	0
“ Lathwood load	0	1	0
“ Shovel Hilt load	0	2	0
“ Wood and Timber for Ship-building purposes,* formerly admitted free, viz. :—			
“ Teak load	0	1	0
“ Greenheart load	0	1	0
“ Red and Blue Gum load	0	1	0
“ Stringy Bark load	0	1	0
“ Mora, Locust, and other sorts . load	0	1	0
“ Treenails of all sorts load	0	1	0
“ Furniture and Hardwoods (except Veneers), viz. :—			
“ Boxwood ton	0	1	0
“ Cedar ton	0	1	0
“ Ebony (not green) ton	0	1	0
“ Lignum Vitæ ton	0	1	0
“ Mahogany ton	0	1	0
“ Maple Wood ton	0	1	0

* Wood for Ship-building purposes, when Sawed, to be charged with the duty of 2s. per load.—B. O., July 13, 1861.

		£	s.	d.
Wood, continued:				
"	Rose ton	0	1	0
"	Satin ton	0	1	0
"	Walnut (except gun stocks) . . ton	0	1	0
"	Unenumerated (not being Ash, Beech, Birch, Elm, Oak, or Wainscot), comprehending the following kinds, formerly separately specified, viz. :— Amboyna, Beef, Black, Cherry, Cochinella, King, New Zealand, Olive, Partridge, Purple, Santa Maria, Saunders or Sandal (White or Yellow), Speckled, Sweet, Tulip, and Zebra Wood ton	0	1	0

Goods not prohibited to be imported, composed of any article liable to duty as a part or ingredient thereof, are chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

CHARGES ON GOODS ON DELIVERY FROM WAREHOUSE FOR HOME CONSUMPTION.

There shall be charged upon goods deposited in any bonded warehouse, in addition to the Customs duties and other charges, for every £100 of such duties, the following rates, whether such goods shall have been removed under bond or not:—

On tobacco	0	2	6
On other goods	0	5	0

When such goods are to be delivered from a warehouse at any place not possessing bonding privileges on the passing of the Act 23 and 24 Vict., cap. 110, or from any warehouse approved under any act other than the "Customs Consolidation Act, 1858," there shall be charged—

On tobacco	0	5	0
On other goods	0	10	0

TABLE OF ARTICLES OF MERCHANDISE

FREE OF DUTY ON IMPORTATION INTO THE UNITED KINGDOM,

Showing the Designations by which they are to be distinguished, and the Denominations, whether of quantity or value, by which they are severally to be stated in the Entries.

Issued under the authority of the Lords of the Treasury and the Commissioners of H.M. Customs.

(See p. 41 for Unit of Entry Charges.)

AGATES or Cornelians.	See <i>Precious Stones</i> .	
ALBUMEN		cwt.
ALGAROBILLA SEED.	See <i>Seeds, unenum^d</i> .	
ALKALI, viz., Barilla		cwt.
“ Pearl and Pot Ashes		cwt.
“ Volatile (Liquid Ammonia)		lb.
“ of other sorts unenumerated		cwt. and, val.
ALKANET ROOT.	See <i>Dye-stuffs, unenum^d</i> .	
ALMONDS, viz , Bitter,		cwt.
“ Sweet, viz., Jordan		cwt.
“ “ of other sorts		cwt.
ALOES		lb.
ALUM		cwt.
ALUMINIUM		lb.
AMBER, viz., Rough		cwt.
“ Manufactures of, unen ^d . (except Beads)		value
AMBERGRIS.	See <i>Drugs, unenumerated</i> .	

Note.—To assist the importer of free goods in preparing the accounts required under 23 Vict., cap. 22, sec. 20, the terms under which they should be described with reference to weight, measure, value, &c., are denoted in this Table. Where fractions are required, the word—

Tons is to denote	-	-	Tons, cwt. qrs. lbs.
Cwt.	-	-	Cwt. qrs. lbs.
Quarter	-	-	Quarters, bushels.
Tun	-	-	Tuns, hhds. gals.
Load (Timber)	-	-	Load, feet.

AMMUNITION, viz., Shot of Lead . . .	cwt.
“ Shot of Iron . . .	cwt.
“ Rockets and other combustibles for purposes of war, and Ammunition not otherwise enumerated or described .	value
<i>Arms, Ammunition, or any other goods may be prohibited by proclamation, or order in Council. See p. 2.</i>	
ANCHOVIES. See <i>Fish</i> .	
ANGELICA, not Candied. See <i>Drugs</i> .— <i>Candied</i> . See <i>Succades</i> .	
ANIMALS, Living, viz., Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Mules, Sheep, Lambs, Swine and Hogs, Pigs (sucking) . . .	number
“ Horses, Mares, Geldings, Colts, Foals . . .	No. and val.
“ Unenumerated . . .	No. and val.
<i>May be prohibited to be imported. See p. 2.</i>	
ANIMAL CHARCOAL. See <i>Bones</i> .	
ANNATTO, viz., Roll . . .	cwt.
“ Flag . . .	cwt.
ANTIMONY, viz., Ore of . . .	ton
“ Crude . . .	cwt.
“ Regulus . . .	cwt.
APPLES, viz., Raw . . .	bushel
“ Dried . . .	bushel
AQUAFORTIS (Nitric Acid) . . .	cwt.
ARGOL. See also <i>Cream of Tartar</i> . . .	cwt.
ARISTOLOCHIA. See <i>Drugs</i> .	
ARMS, viz., Swords, Cutlasses, Matchets, Bayonets, Gun Barrels, Gun Locks, Cannon and Mortars of Iron, not mounted nor accompanied with Carriages . . .	cwt. and val.
“ Cannon and Mortars of Brass, not mounted nor accompanied with Carriages . . .	cwt. and val.
“ Cannon and Mortars, mounted or accompanied with Carriages, and other Firearms, viz., Muskets, Rifles, Carbines, Fowling-pieces, or Guns of	

ARMS, continued:	
any other sorts not enumerated, and Pistols	value
<i>The number and quantity of each description to be stated.—18 & 19 Vict., cap. 97, sec. 6.</i>	
<i>Arms, Ammunition, or any other goods may be prohibited by proclamation, or order in Council. See p. 2.</i>	
ARSENIC	cwt.
ART, Works of, in Bronze or other metal .	value
ASHES. See <i>Alkali</i> .	
ASPHALT or BITUMEN JUDAICUM	ton
BACON	cwt.
BALSAMS, viz., Benzoin. See <i>Gums</i> .	
“ Capivi	lb.
“ Peru	lb.
“ of other sorts, unenumerated	lb. and val.
“ Riga. See <i>Spirits, sweetened, unenum^d</i> .	
BARILLA. See <i>Alkali</i> .	
BARK, viz., Quercitron	cwt.
“ for Tanners' and Dyers' use, unenum ^d .	cwt.
“ Cascarilla	cwt.
“ Peruvian	cwt.
“ of other sorts, unenumerated	cwt. and val.
“ Extract of. See <i>Extracts</i> .	
BARWOOD	ton
BARYTES, Sulphate of	ton
BASKET RODS, viz., Peeled	ton
“ Unpeeled	ton
BASKETS	value
BASS or BAST Ropes, Twines, and Strands .	cwt.
BEADS, viz., of Glass (including Bugles) .	lb.
“ of Coral	lb.
“ of other sorts, unenumerated	lb. and val.
BEANS, Kidney and French. See <i>Seeds</i> .	
BEEF, viz., Salted	cwt.
“ Fresh, or slightly Salted	cwt.
BERRIES, viz., Juniper	cwt.
“ Yellow	cwt.
“ Myrobolan	cwt.
“ Unenumerated	cwt. and val.

BIRDS. See <i>Animals, unenumerated.</i>	
BITUMEN JUDAICUM. See <i>Asphalt.</i>	
BLADDERS	number
BONES (except Whale Fins) whether burnt or not, or as Animal Charcoal, viz.,	
" applicable to manufactures	ton
" for Manure	ton
BOOKS, bound and unbound	cwt. and val.
<i>Restricted as to importation. See p. 1.</i>	
BOOTS and SHOES. See <i>Leather Manufactures.</i>	
BORACIC ACID	cwt.
BORAX, viz., Refined	cwt.
" Unrefined or Tincal	cwt.
BOTTLES, of Earth or Stone. See <i>Earthenware.</i>	
" of Glass. See <i>Glass.</i>	
BOXES, of Brass. See <i>Brass Manufactures.</i>	
BRAN and POLLARD	cwt.
BRASS, Manufactures of, viz. :—	
" not otherwise enumerated	cwt. and val.
" Old, fit only to be re-manufactured	cwt.
BRAZIL WOOD	ton
BRAZILETTO WOOD	ton
BRICKS, CLINKERS, or TILES, viz., Dutch	number
" other sorts	number
BRIMSTONE, viz., Unrefined	cwt.
" Refined, in Rolls	cwt.
" " in Flour	cwt.
BRISTLES	lb.
BROOMS and BRUSHES of all sorts	value
BRONZE, viz., Manufactures of, or of metal bronzed and lacquered	cwt. and val.
" Powder	value
" Works of Art. See <i>Art, Works of.</i>	
BULLION, and Coin of Gold and Silver, viz. :—	
Gold Bullion	oz. and val.
" Coin	oz. and val.
Silver Bullion	oz. and val.
" Coin	oz. and val.
<i>Bullion may be landed without report or entry.—16 & 17 Vict., cap. 107, sec. 49.</i>	
<i>The owner or consignee of bullion or</i>	

BULLION, continued :

coin must, within ten days after landing, deliver to the Collector, or other proper Officer of Customs, a full and true account thereof, under a penalty of £20, but not having reference to small parcels imported as part of the baggage of passengers.—20 and 21 Vict., cap. 62, sec. 16.

BULRUSHES	load.
BUTTER	cwt.
BUTTONS and STUDS, viz., of metal . . .	value.
“ “ of other sorts . . .	value.
CABINET WARE. See <i>Furniture.</i>	
CABLES. See <i>Cordage.</i>	
CAMBRICS. See <i>Linen Manufactures.</i>	
CAMEOS, not set	value.
“ set in Gold or Silver. See <i>Jewellery.</i>	
CAMOMILE FLOWERS. See <i>Drugs.</i>	
CAMPBOR, viz., Unrefined	cwt.
“ Refined	cwt.
CAMWOOD	ton.
CANDLES, viz., Spermaceti	cwt.
“ Stearine	cwt.
“ Tallow	cwt.
“ Wax	cwt.
CANDLEWICK. See <i>Cotton Manufactures, unenumerated.</i>	
CANELLA ALBA. See <i>Drugs.</i>	
CANES, viz., Bamboo	number.
“ Rattans, not ground	number.
“ or Sticks, unenumerated	No. and val.
“ “ walking, mounted, painted, or otherwise ornamented	No. and val.
CANTHARIDES	lb.
CAOUTCHOUC	cwt.
“ Manufactures of, viz., Overshoes and Boots	lb.
“ Manufactures of other sorts	lb. and val.
CAPERS, including the pickle	lb.
CARDAMOMS	lb.
CARMINE	oz. and val.
CARRIAGES of all sorts	value.

CASKS, empty	value
CASSIA, viz., Buds	lb.
" Fistula	lb.
" Lignea	lb.
" Vera	lb.
CASTOR	lb.
CASTS of Busts, Statues, or Figures	cwt. and val.
CATECHU. See <i>Cutch</i> .	
CATLINGS. See <i>Musical Instrument Strings</i> .	
CAVIARE	cwt.
CHEESE	cwt.
CHERRIES, viz., Raw	bushel
CHINA ROOT. See <i>Drugs</i> .	
CHINA or Porcelain Ware	cwt. and val.
CHLORIDE OF LIME. See <i>Drugs</i> .	
CINNABAR, Native	cwt.
CINNAMON	lb.
CITRATE OF LIME. See <i>Drugs</i> .	
CITRIC ACID. See <i>Drugs</i> .	
CITRON, preserved with Salt	value
CIVET. See <i>Drugs</i> .	
CLOCKS	No. and val.
<i>Restricted as to importation. See p. 2.</i>	
CLOVES	lb.
COALS, CULM, or CINDERS	ton
COBALT	ton and val.
" Ore of	ton and val.
" Oxide of	ton and val.
See also <i>Smalts and Zaffre</i> .	
COCHINEAL	cwt.
" Granilla.	cwt.
" Dust	cwt.
COCULUS INDICUS	cwt.
COIN is restricted as to importation. See p. 1.	
COIR (fibre)	ton
" Rope, Twine, and Strands	cwt.
" Yarn	cwt.
COLOCYNTH. See <i>Drugs</i> .	
COLUMBO ROOT. See <i>Drugs</i> .	
COPPER, viz., Ore of	ton
" Regulus of	ton
" old, fit only to be re-manufactured	ton

COPPER, continued:	
" unwrought, viz., in Bricks or Pigs, Rose Copper, and all Cast Copper .	ton
" part wrought, viz., Bars, Rods, or Ingots, hammered or raised .	ton
" in Plates and Copper Coin .	ton
" Wire .	ton and val.
" Manufactures of, not otherwise enumerated or described, and Copper Plates, engraved .	value
COPPERAS, viz., Blue .	ton
" Green .	ton
" White .	ton
CORAL, viz., in Fragments .	lb. and oz.
" Whole .	lb. and oz.
" Negligées .	lb. and oz.
" Beads. See <i>Beads</i> .	
CORDAGE and CABLES (not of Iron), except "Coir Rope" and "Bast Rope." See also <i>Twine</i> .	
	cwt.
CORK .	ton
CORKS, viz., Ready made .	lb.
" Squared for rounding .	cwt.
" Fishermen's .	cwt.
COTTON, Raw (or Cotton Wool) .	cwt.
" Yarn .	lb. and val.
" Manufactures, viz.:—	
" Piece Goods, viz., of India and China, including Calicoes, Muslins, Nankeens, and Handkerchiefs .	pieces and val.
" Of other countries, viz.:—	
Muslins .	pieces and val.
other than Muslins .	pieces and val.
" Hosiery of all sorts .	value
" Manufactures, unenumerated .	value
COWRIES .	cwt. and val.
CRANBERRIES .	gallon
CREAM OF TAKTAR .	cwt.
CUBEBS .	lb.
CUBIC NITRE. See <i>Nitre</i> .	
CUCUMBERS, preserved in Salt. See <i>Pickles</i> .	
CUTCH .	ton

FISH, continued :	
" Cured or Salted, viz., Anchovies . . .	lb.
" " Cod, Herrings, Salmon, Turtle . . .	cwt.
" " unenumerated . . .	cwt. and val.
<i>Lobsters and fresh Fish of British taking, and imported in British Ships, may be landed without report or entry.—</i>	
16 and 17 Viet., cap 107, sec. 49.	
FLAX, viz., Dressed . . .	cwt.
" Rough or Undressed . . .	cwt.
" Tow, or Codilla of . . .	cwt.
FLOCK for paper-stainers . . .	cwt.
FLOCKS . . .	cwt.
FLOWER ROOTS . . .	value
FLOWERS, Artificial . . .	value
FRAMES for Pictures, Prints, Drawings, or Mirrors . . .	value
FRUIT, Raw and Dried, viz.:—	
Unenumerated, Raw* . . .	bhl. and val.
" Dried* . . .	bhl. and val.
" Preserved in Sugar, viz.:—	
Unenumerated. See <i>Succades</i> , p. 9.	
FURNITURE (Household), of Wood and Cabinet ware . . .	value
FUSTIC . . .	ton
GALLIC POWDER. See <i>Drugs</i> .	
GALLS . . .	cwt.
GAMBIER . . .	ton
GAMBOGE . . .	cwt.
GARANCINE . . .	cwt.
GARNETS. See <i>Precious Stones</i> .	
GAUZE of Thread. See <i>Linen Manufactures</i> , unenumerated.	
GELATINE . . .	cwt.
GENTIAN . . .	ton
GINGER . . .	cwt.
GINSENG. See <i>Drugs</i> .	
GLASS, viz., Window Glass and German Sheet Glass, including shades and cylinders . . .	
	cwt.

* Fruit enumerated to be separately entered.

GLASS, continued:	
“ Flint Glass, viz., Cut, Coloured, or Ornamented . . .	cwt. and val.
“ “ Plain, including Bottles . . .	cwt.
“ Plate Glass, cast or rolled . . .	cwt.
“ Silvered Glass or Mirrors . . .	cwt.
“ Bottles of Green or Common Glass . . .	cwt.
“ Manufactures, unenumerated, and old broken Glass . . .	cwt. and val.
GLOVES of Leather. See <i>Leather Manufactures</i> .	
GLUE	cwt.
“ Clippings or Waste of any kind, fit only for Glue	cwt. and val.
GOLD, viz., Leaves of	number
“ Ore of, or Ore of which the greater part in value is Gold	ton and val.
“ See also <i>Bullion</i> and <i>Plate</i> .	
GRAINS, Guinea, and of Paradise	cwt.
GRAPES	bushel
GREASE	cwt.
GUANO	ton
GUM, viz., Animi, Arabic, Benzoin or Benjamin, Copal, Dammar, Dragon's Blood, Euphorbium, Gedda, Seed Lac, Shell Lac, Stick Lac, Lac Dye, Mastic, Sandarach, Senegal, Tragacanth	cwt.
“ unenumerated	cwt. and val.
GUNPOWDER	cwt.
<i>May be prohibited.</i> See p. 2.	
GUN STOCKS in the rough, of Wood	cwt.
GUNS. See <i>Arms</i> .	
GUTTA PERCHA	cwt.
“ Manufactures of	cwt. and val.
GYP SUM. See also <i>Plaster of Paris</i>	ton
HAIR, viz., Camels' Hair or Wool	lb.
“ Cow, Ox, Bull, or Elk	cwt.
“ Horse	cwt.
“ Human	lb.
“ unenumerated	value
“ Goats' Wool or Hair. See <i>Wool</i> .	

HAIR, continued:

“ Manufactures of Hair, unmixed or mixed with other materials, not being Goats' Wool value

“ Manufactures of Goats' Wool, unmixed, or mixed with other materials value

HAMS of all kinds cwt.

HARP STRINGS. See *Musical Instruments.*

HATS or **BONNETS**, viz., of Chip lb.

“ of Bast, Cane, or Horse hair lb.

“ of Straw lb.

“ of Hair, Wool, or Beaver number

“ of Felt number

“ of Silk, or Silk Shag laid upon Felt, Linen, or other material number

HELLEBORE. See *Drugs.*

Hemp, viz., Dressed cwt.

“ Rough or undressed cwt.

“ Tow or Codilla of Hemp cwt.

“ Jute cwt.

“ other vegetable substances, applicable to and imported for the same uses as Hemp, except Coir and Flax cwt. and val.

HIDES, viz., not tanned, tawed, curried, or in any other way dressed, viz.:—

 Dry cwt.

 Wet cwt.

“ Tanned, not otherwise dressed lb.

“ Tawed, curried, or in any other way dressed, viz., not varnished, japanned, or enamelled lb.

“ varnished, japanned, or enamelled lb.

“ Muscovy or Russia Hides, or pieces thereof, tanned, coloured, shaved, or otherwise dressed lb.

“ or pieces thereof, raw or undressed, unenumerated value

“ “ in any way dressed, unenumerated value

HONES No. and val.

HONEY	cwt.
HOOPS OF CATTLE	value
HOPS (free from the 16th of Sept., 1862)	cwt.
HORNS, viz., Buffalo	ton
" Deer	ton
" of othersorts unenumerated, Horn Tips, and pieces of Horns	ton
ICE,	ton
INDIGO	cwt.
INK, viz., for Writing	value
" for Printing	cwt.
" Indian	lb.
INKLE. See <i>Linens, unenumerated.</i>	
INSTRUMENTS, Anatomical or Surgical	value
" Astronomical, Optical, and Scientific of other sorts, unenumerated	value
" Musical. See <i>Musical Instruments.</i>	
IPECACUANHA	lb.
IRON, viz., Ore of	ton and val.
" Pyrites	ton and val.
" Pig	ton
" Bars, unwrought	ton
" Sheet	ton
" Wire	cwt.
" Rough Castings	cwt.
" Bloom	ton
" Chromate of	ton and val.
" Slit or hammered into Rods	ton
" Cast	ton
" Hoops	ton
" Old broken, and old Cast-iron	ton
" Steel, unwrought	ton
" and STEEL, wrought or manufactured, except the articles described under the respective heads of Arms and Ammunition, and of Instruments, viz.:—	
Machinery, wrought castings, tools, cutlery, and other manufactures of iron or steel, unenumerated	cwt. and val.
Ornamental articles of iron & steel,	cwt. and val.

ISINGLASS	cwt.
IVORY. See <i>Teeth</i> .	
JALAP	lb.
JAPANNED or Lacquered Ware	cwt. and val.
JEWELS. See <i>Precious Stones</i> .	
JEWELLERY (not Mock), not otherwise enumerated	value
JUICE of Lemons, Limes, and Oranges	gallon
JUTE. See <i>Hemp</i> .	
KERNELS. See <i>Nuts</i> .	
LACE, and articles thereof, viz.:—	
“ Mohair or Worsted	lb.
“ Pillow Lace, viz., of Thread or Cotton	value
“ of Silk	value
“ Machine or Imitation Lace, not made by hand	value
LACQUERED WARE. See <i>Japanned Ware</i> .	
LAPIS CALAMINARIS. See <i>Zinc, Ore of</i> .	
LARD	cwt.
LEAD, viz., Ore of	ton
“ Black. See <i>Plumbago</i> .	
“ Pig or Sheet	ton
“ Red	ton
“ White	ton
“ Acetate of	cwt.
“ Chromate of	ton and val.
“ Litharge	ton
“ Manufactures of, unenumerated	cwt. and val.
LEATHER MANUFACTURES, viz.:—	
Boots and Shoes, viz.:—	
“ Women's Boots, viz., Single Soles	dozen pairs
“ Double Soles	dozen pairs
“ Shoes, viz., Single Soles	dozen pairs
“ Double Soles	dozen pairs
“ Men's Shoes	dozen pairs
“ Boots, viz., not exceeding 9 inches in height	dozen pairs
“ “ exceeding 9 inches in height	dozen pairs
“ Children's Boots and Shoes, not exceeding 7 inches in length	dozen pairs

LEATHER, continued :

" Boot Fronts, not exceeding 9 inches in height	dozen pairs
" " exceeding 9 inches in height	dozen pairs
" Boot Backs	dozen pairs
" Gloves of Leather	dozen pairs
" Manufactures of Leather, or whereof Leather is the most valuable part, unenumerated	value
LEAVES OF GOLD. See <i>Gold, Leaves of</i> .	
LEAVES OF ROSES	lb.
LEECHES	value
LENTILS. See <i>Seeds</i> .	
LIMES, Juice of. See <i>Juice</i> .	
LINEN MANUFACTURES, including Manufactures of Linen mixed with Cotton, viz.:—	
" Cambric and French Lawns, including bordered Handkerchiefs, whether cut or in the piece.	sq. yards
" Damask and Damask Diaper	sq. yards
" Sails and Sail Cloth	sq. yards
" Manufactures, unenumerated	value
" Yarn	lb. and val.
LICUORICE Paste, Powder, Juice, or Root*	cwt.
LITHARGE. See <i>Lead</i> .	
LOGWOOD	ton
LUCIFERS, viz., of Wood	cubic foot
" Vesta of Wax	of package.
MACE	number
MADDER	lb.
" Root	cwt.
MANGANESE, Ore of	cwt.
MANNA	ton
MANURES, viz., not enumerated †	lb.
MAPS and CHARTS, or parts thereof, plain or coloured	ton and val.
MATS and MATTING	No. and val.
	value

* To be described separately in the entries.

† Enumerated Manures to be entered separately.

MEAT, Salted or Fresh, not enumerated . . .	cwt.
“ Preserved otherwise than by salting . . .	cwt.
MEDALS, of Gold or Silver	value
“ of any other metal	value
MEDLARS. See <i>Fruit, Raw, unenumerated.</i>	
MERCURY, Prepared. See <i>Drugs.</i>	
METAL, viz., Bell	ton
“ Leaf, not Gold	{ packet of 250 leaves
“ Leaves of Gold. See <i>Gold, Leaves of.</i>	
“ Old (other than Iron, Copper, or Brass), fit only for re-manufacture	ton and val.
“ and ORES, unenumerated, viz. :—	
Ores, unenumerated	ton and val.
Metals, unenumerated, unwrought*	ton and val.
“ “ wrought*	ton and val.
MILLBOARDS. See <i>Paper.</i>	
MINERALS and FOSSILS, unenumerated . . .	value
MODELS of Cork or Wood	value
MORPHIA, and its Salts. See <i>Drugs.</i>	
MOSS, viz., Rock, for Dyers' use	ton
“ of other sorts. See <i>Drugs.</i>	
MOTHER-OF-PEARL SHELLS	cwt and val.
MUNJEET	cwt.
MUSICAL INSTRUMENTS, viz. :—	
“ Musical Boxes	No. and val.
“ Pianofortes	No. and val.
“ Harmoniums and Seraphines	No. and val.
“ not otherwise enumerated	value
“ Strings of	value
MUSK	ounce
MUSTARD. See <i>Sauces or Condiments, unen^d.</i>	
MYROBOLANS. See <i>Berries.</i>	
MYRRH	cwt.
NAPHTHA	gallon
NICARAGUA WOOD	ton
NICKEL, viz., Ore of	ton and val.
“ Metallic, and Oxide of, refined	value
“ Arseniate of, in lumps or powder, being in an unrefined state	value

* Enumerated Metals and Ores to be entered separately.

NITRE, Cubic (Nitrate of Soda)	cwt.
NITRIC ACID. See <i>Aqua fortis</i> .	
NUTMEGS, viz., except those commonly called wild	lb.
“ Wild	lb.
NUTS, viz., Chestnuts	bushel
“ Cocoa	number
“ Small	bushel
“ Walnuts	bushel
“ Ground	ton
“ and Kernels, unenumerated, commonly used for expressing oil therefrom	ton and val.
“ and Kernels, unenumerated, not commonly used for expressing oil therefrom	value
NUX VOMICA	cwt.
OAKUM	cwt.
OCHRE	cwt.
OILS, viz., Fish Oil, Cod Liver	tun
“ “ Train or Blubber	tun
“ “ Spermaceti or head matter	tun
“ Animal Oil, viz., Lard	cwt.
“ “ Tallow	cwt.
“ “ unenumerated	cwt. and val.
“ Castor	cwt.
“ Cocoa-nut	cwt.
“ Olive	tun
“ Palm	cwt.
“ Seed, viz., Hemp	tun
“ “ Linseed	tun
“ “ Rapeseed	tun
“ “ unenumerated	tun and val.
“ Turpentine	cwt.
“ Chemical, Essential, or Perfumed, viz., Bergamot, Cassia, Lemon, Peppermint, Otto of Roses	lb.
“ “ other sorts	lb. and val.
“ Rock	cwt.
“ not particularly enumerated or described	value
“ of Vitriol. See <i>Sulphuric Acid</i> .	

OIL SEED CAKE, viz., Cotton Seed . . .	ton
“ Linseed	ton
“ Rapeseed	ton
“ unenumerated	ton
OILCLOTH	square yard
OLIBANUM	cwt.
OLIVES	gallon
ONIONS	bushel
OPERA GLASSES	No. and val.
OPIUM	lb.
ORANGES and LEMONS	bushel
“ Peel of, in brine	pipes
“ “ dried, not candied	lb.
“ Juice of. See <i>Juice</i> .	
ORANGE FLOWER WATER. See <i>Perfumery, un^d</i> .	
ORCHAL	cwt.
ORE. See <i>Metals and Ores, unenumerated</i> .	
ORPIMENT	cwt.
ORRIS ROOT. See <i>Drugs</i> .	
ORSEDEW	cwt.
PAINTERS' COLOURS, unenumerated, viz. :—	
“ unmanufactured	value
“ manufactured	value
PALMETTO THATCH	cwt.
“ manufactures of	value
PAPER and PASTEBOARD, viz. :—	
“ Paper for printing or writing	cwt.
“ Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar there- from, and without any mixture of other materials therewith	cwt.
“ Printed, painted, or stained Paper Hangings or Flock Paper	cwt.
“ Gilt, stained, coloured, embossed, and all fancy kinds, not being Paper Hangings, or Paper fit for writing or printing	cwt.
“ Waste Paper, or Paper of any other sort, not particularly enumerated or described, not otherwise charged with duty	cwt.

PAPER and PASTEBOARD, continued :	
" Millboard	cwt.
" Pasteboard	cwt.
" Pasteboard, viz., Jacquard Cards, perforated for use in weaving	cwt.
" Card and Paper Cuttings fit only to be re-manufactured	cwt.
" Photographs on Paper. See <i>Prints</i> .	
" Paper and Pasteboard materials. See <i>Rags</i> .	
PEARLS, set or unset	value
PEARS, viz., raw	bushel
" dried	bushel
PENCILS, viz., of Slate	value
" not of Slate	value
PENS of all sorts. See <i>Stationery</i> .	
PERCUSSION CAPS	No. and val.
PERFUMERY, not otherwise enumerated	lb. and val.
PEWTER. See <i>Metals</i> .	
PHOSPHORUS. See <i>Drugs</i> .	
PICKLES and VEGETABLES preserved in Salt	value
PICTURES, viz., Oil Paintings	No. and val.
" Photographs, or Sun Pictures, viz. :—	
" " on metal, glass, or other substance, not paper	No. and val.
" " on paper. See <i>Prints</i> .	
PIMENTO	cwt.
PINK ROOT	lb.
PIPES OF CLAY. See <i>Tobacco Pipes</i> .	
PITCH	cwt.
" Burgundy. See <i>Drugs</i> .	
PLANTAINS. See <i>Fruit, unenumerated</i> .	
PLANTS, Shrubs, and Trees	value
PLASTER OF PARIS. See also <i>Gypsum</i> .	ton
PLATED WARE	value
PLATINA, viz., Ore of	cwt. and val.
" Metallic, wrought or unwrought	ounce troy.
PLATTING, or other manufactures used in, or proper for, making or ornamenting Hats or Bonnets, not otherwise enumerated, viz., of Straw	lb. and val.

PLATTING, continued:	
“ of other kinds	lb. and val.
Straw or Grass for Plating. See <i>Straw</i> .	
PLUMBAGO	ton
POLLARD. See <i>Bran</i> .	
POMATUM	lb.
POMEGRANATES. See <i>Fruit, unenumerated</i> .	
PORK, viz., Salted (not Hams)	cwt.
“ Fresh	cwt.
POTASH, viz., Prussiate of	lb.
“ Sulphate of	lb. |
“ Bichromate of	lb.
“ Nitrate of. See <i>Saltpetre</i> .	
POTATOES	cwt.
POULTRY and GAME, alive or dead (including rabbits	value
PRECIOUS STONES, viz., of the higher class (including Ruby, Sapphire, Emerald, Amethyst, and Topaz), set or unset	value
<i>Diamonds are by Law exempt from entry.</i>	
“ of the inferior class (including the Agate or Cornelian, Garnet, Onyx, Lapis Lazuli, &c.), unset	value
<i>Set in Gold or Silver, to be entered as Jewellery.</i>	
PRINTS and DRAWINGS, viz., Prints (including Engravings and Photographs on Paper)	cwt. and val.
“ or at the option of the Importer—	
Single	No. and val.
Bound	No. and val.
“ Drawings wholly executed by the hand	No. and val.
<i>Indecent or obscene are prohibited.</i>	
See p. 2.	
PUDDINGS. See <i>Sausages</i> .	
QUASSIA	cwt.
QUICKSILVER, viz., Metallic	lb.
“ Ore of. See <i>Cinnabar</i> .	
QUILLS, viz., Goose	number
“ Swan	number

QUINCES. See <i>Fruit, Raw, unenumerated.</i>	
QUININE, Sulphate of	ounce
RADIX RHATANLÆ. See <i>Drugs.</i>	
RAGS and other materials used for making Paper, viz.:—	
“ Linen Rags	ton
“ Rags of other sorts (not Woollen)	ton
“ Vegetable fibre	ton
“ Old Ropes or Junk, old Fishing Nets, and other materials used for making Paper	ton
“ Pulp of Rags	ton
“ Woollen Rags, fit only for manure	ton
“ “ applicable to other uses	ton
“ “ torn up, to be used as wool	ton
<i>Not to be entered as Wool.</i>	
RED WOOD or GUINEA WOOD	ton
RHUBARB	lb.
RICE, viz., rough, and in the husk	quarter
“ not rough, nor in the husk	cwt.
ROSE WATER. See <i>Perfumery, unenumerated.</i>	
ROSIN	cwt.
“ Oil of. See <i>Oils, unenumerated.</i>	
SAFFLOWER	cwt.
SAFFRON	lb.
SAILS and SAILCLOTH. See <i>Linen.</i>	
SAL AMMONIAC, LIMONUM, PRUNELLÆ. See <i>Drugs.</i>	
SALEP or Salop. See <i>Drugs.</i>	
SALICINE	ounce
SALT	ton
SALTPETRE (Nitrate of Potash)	cwt.
SANDAL WOOD, Red	ton
SAPAN WOOD	ton
SARSAPARILLA	lb.
SASSAFRAS	cwt.
SAUCES or Condiments, unenumerated	lb. and val.
SAUSAGES or Puddings	lb.
SCALEBOARDS	cwt.
SCAMMONY	lb.
SEED & viz., Aniseed	cwt.

SEEDS, continued :

" Beans, Kidney or French	bushel
" Canary	cwt.
" Caraway	cwt.
" Carrot	cwt.
" Clover	cwt.
" Cotton	ton
" Croton	quarter
" Cummin	cwt.
" Dari	cwt.
" Flax	quarter
" Garden, unenumerated	lb. and val.
" Grass, of all sorts	cwt. and val.
" Hemp	quarter
" Lentils	bushel
" Linseed	quarter
" Lucerne	cwt.
" Millet	cwt.
" Mustard	cwt.
" Onion	cwt.
" Poppy	quarter
" Rape	quarter
" Sesamum	quarter
" Tares	quarter
" Trefoil	cwt.
" unenumerated, for expressing oil	
therefrom	quarter
" " all other sorts	cwt. and val.
SENEKA ROOT or Snake Root	lb.
SENNA	lb.
SHIPS, British-built, wrecked, broken up, or	
to be broken up	value
" Foreign-built, broken up, or sold to	
be broken up, or abandoned by the	
owners, or sold as wreck, whether	
afterwards recovered or repaired, or	
not	value
SHUMACH	ton
SILK and SILK MANUFACTURES, viz. :—	
Knubs or husks of Silk and waste	
Silk	cwt.
Raw Silk	lb.

SILK and SILK MANUFACTURES, continued :	
Thrown Silk, not dyed, viz., Singles	lb.
" " Tram	lb.
" " Organzine or Crape	lb.
" dyed, viz., Single or Tram	lb.
" " Organzine or Crape	lb.
Manufactures of India, China, and other countries not of Europe, viz. :—	
Corahs, Choppas, Bandannas, Tussore	} pieces and value
Cloths, Romals, and Taffaties	
China Crape Shawls, Scarfs, Handkerchiefs, and pieces, viz. :—	
plain and damask	lb. and val.
" embroidered	lb. and val.
Damask	running yds.
Pongees and Pongee Handkerchiefs	pieces
Other manufactures, unenumerated	value
Manufactures of Europe, viz. :—	
Broad Stuffs, viz. :—	
" Silk or Satin, plain	lb.
" " striped, figured, or brocaded	lb.
" Gauze or Crape, or Gauze mixed with other materials	lb.
" Velvet, plain or figured	lb.
" " the foundation of which is composed of Cotton or other materials than Silk	lb.
Ribbons, viz., Silk or Satin, plain, striped, figured, or brocaded	lb.
" Gauze or Crape, or Gauze mixed with other materials	lb.
" Velvet or Plush, wholly of Silk, or of Silk mixed with Cotton	lb.
Fancy Silk Net or Tricot	lb.
Plush of Silk, or of Silk mixed with other materials, not being Ribbons, nor of the sort used for making Hats	lb.
" used for making Hats	lb.

SILK and SILK MANUFACTURES, continued :	
Millinery, viz., Turbans or Caps	No. and val.
" Hats or Bonnets	No. and val.
" Dresses	No. and val.
Parasols and Umbrellas	number
Manufactures of Silk, or of Silk mixed with other materials, unenumerated	value
Yarn of Wool mixed with Silk. See <i>Woollen Manufactures.</i>	value
SILKWORM GUT	value
SILVER, viz., Ore of, or Ore of which the greater part in value is Silver	ton and val.
" Wire	oz. and val.
" See also <i>Bullion</i> , p. 16, and <i>Plate</i> , p. 7.	
SKINS, FURS, and PELTS, viz.:—	
" Bear	number
" Beaver	number
" Chinchilla	number
" Coney	number
" Deer, undressed	number
" " tanned, tawed, or in any way dressed	number
" Ermine	number
" Fisher	number
" Fitch	number
" Fox, Silver	number
" " other sorts	number
" Goat, undressed	number
" " tanned, tawed, or in any way dressed	number
" Kid, undressed	number
" " tanned, tawed, or in any way dressed	number
" Kolinski	number
" Lamb, undressed	number
" " tanned, tawed, or in any way dressed	number
" Lynx	number
" Marten	number
" Musquash	number
" Nutria	number
" Otter, Common	number

SKINS, FURS, and PELTS, continued :	
" Otter, Sea	number
" Raccoon	number
" Sable	number
" Seal	number
" Sheep, undressed	number
" " tanned, tawed, or in any way dressed	number
" Squirrel or Calabar	number
" Wolf	number
" unenumerated, being Furs	No. and val.
" " not being Furs, viz., undressed " " " tanned, tawed, or in any way dressed	No. and val.
" Articles manufactured of Skins and Furs	value
SMALTS. See also <i>Zaffre</i>	cwt.
SOAP, viz., Hard	cwt.
" Soft	cwt.
SODA, Sulphate of	cwt.
" Nitrate of. See <i>Nitre, Cubic</i>	
SOY	gallon
SPECIMENS illustrative of natural science in any department, not otherwise enumerated	value value
SPECTACLES	value
SPELTER. See <i>Zinc</i>	
SPERMACEI	lb. and val.
SPONGE	lb. and val.
SQUILLS. See <i>Drugs</i>	
STATIONERY, other than Paper	value
STAVESACRE. See <i>Drugs</i>	
STAYS or Corsets of Linen, or of Cotton, or of Linen and Cotton mixed	{dozen pairs and value
STEARINE	cwt.
STEEL. See <i>Iron</i>	
STONES, viz., Emery Stone	cwt.
" for Lithography	cwt.
" Marble, in rough blocks or slabs	ton
" " sawn into slabs or otherwise manufactured	cwt.

STONES, continued:	
" Millstones, viz. :—	
" " Burr Stones, rough .	ton
" " " shaped or hewn .	ton
" " of other sorts, rough .	ton
" " " shaped or hewn .	ton
" Pumice Stone	ton
" Slate, in rough blocks or slabs .	ton
" " hewn	ton
" unenumerated, viz., in lumps, not in any manner hewn .	ton and val.
" " in blocks, shaped or rough scalped	ton and val.
" " hewn	ton and val.
STRAW OR GRASS for Platting	cwt.
SUGAR OF LEAD. See <i>Lead, Acetate of</i> .	
SULPHURIC ACID or Oil of Vitriol	lb.
TALC. See <i>Minerals and Fossils, unenumerated</i> .	
TALLOW	cwt.
" Vegetable	cwt.
TAMARINDS	lb.
TAR	last and brl.
" Barbadoes. See <i>Drugs</i> .	
TARES. See <i>Seeds</i> .	
TARTARIC ACID	lb.
TEASLES	No. and val.
TEETH, viz., Elephants'	cwt.
" Sea-cow, Sea-horse, or Sea-morse .	cwt.
TELESCOPES	value
TERRA, viz., Sienna	ton
" Umbra	cwt.
" Japonica. See <i>Cutch and Gambier</i> .	
THREAD, not otherwise enumerated . .	value
TILES. See <i>Bricks</i> .	
TIN, viz., Ore of	ton
" Regulus of	ton
" in blocks, ingots, bars, or slabs .	cwt.
" Plates, or plates of Iron covered with Tin	value
" Manufactures of, not otherwise enumerated	cwt. and val.

TINCAL. See <i>Borax</i> .	
TOBACCO PIPES of Clay	value
TONGUES	cwt.
TOBACCO. See <i>Dye Stuffs, unenumerated</i> .	
TORTOISE and TURTLE SHELL, unmanufactured, viz.:—	
Tortoise Shell	lb.
Turtle Shell	lb.
TOYS	value
TRUFFLES	lb.
TURMERIC	ton
TURNERY, not otherwise described	value
TURPENTINE	cwt.
“ Oil of. See <i>Oils</i> .	
“ of Venice, Scio, or Cyprus. See <i>Drugs</i> .	
TWINE	lb. and val.
ULTRAMARINE	cwt. and val.
VALONIA	ton
VANILLA (otherwise Vanelloes)	lb.
VARNISH, not otherwise described	value
VEGETABLES, unenumerated	value
“ Preserved in Salt. See <i>Pickles</i> .	
VENEERS	cwt. and val.
VERDIGRIS	cwt.
VERMILION	lb.
WAFERS. See <i>Stationery</i> .	
WATCHES, viz., Gold	No. and val.
“ Silver, or any other metal not Gold	No. and val.
WATER, Mineral	gallon
WAX, viz., Bees, unbleached	cwt.
“ “ bleached	cwt.
“ Vegetable	cwt.
“ Sealing. See <i>Stationery</i> .	
WELD. See <i>Dye Stuffs, unenumerated</i> .	
WHALEFINS	ton
WIRE, Gilt or Plated	lb. and val.
“ Brass. See <i>Brass Manufactures, unenumerated</i> .	
“ Copper. See <i>Copper</i> .	
“ Silver. See <i>Silver</i> .	
“ Platina. See <i>Platina, Metallic</i> .	

WOAD. See *Dye Stuffs, unenumerated.*

WOOD and TIMBER, viz.:—

“ Staves, Birch and Fir, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making Herring Barrels for the use of the Fisheries . . . load

“ Staves, Birch and Fir, Sawn, not exceeding 3 feet long, 7 inches wide, and $\frac{3}{4}$ of an inch thick, imported for the sole purpose of making Herring Barrels for the use of the Fisheries, on declaration thereof . . . load

“ Waste Wood, viz., Billet or Brushwood, used for the purpose of Stowage . . . value

WOOL, viz., Alpaca . . . lb.

“ Vicuña . . . lb.

“ Llama . . . lb.

“ Beaver . . . lb.

“ Coney . . . lb.

“ Goats' Wool or Hair . . . lb.

“ Hares' . . . lb.

“ Sheep or Lambs' . . . lb.

“ Cotton. See *Cotton.*

WOOLLEN MANUFACTURES, viz., of Wool (not being Goats' Wool), or of Wool mixed with Cotton, viz.:—

Cloths . . . pieces and val.

Stuffs . . . pieces and val.

Carpet and Rugs . . . sq. yd. & val.

Shawls, Scarfs, and Handkerchiefs . . . lb. and val.

Hosiery of all kinds . . . value

Unenumerated . . . value

Woollen and Worsted Yarn, viz.:—

Berlin Wool or Zephyr Yarn, and Yarn for fancy purposes . . . lb.

Whether wholly of Wool or mixed with Silk for Weaving . . . lb.

Yarn, viz., Cable Yarn . . . lb.

“ Camel or Mohair . . . lb.

“ Cotton. See *Cotton.*

“ Linen. See *Linen.*

YEAST, Dried	cwt.
ZAFFEE	cwt.
ZINC, viz., Ores of	ton and val.
" Crude, in cakes	ton
" Oxide or White of	ton
" Rolled, but not otherwise manufactured	ton
" Manufactures of, unenumerated	cwt. and val.
Goods, not being either in part or wholly manufactured, and not enumerated or described in the Tariff	value.
" being either in part or wholly manu- factured, and not enumerated or de- scribed in the Tariff	value

UNIT OF ENTRY CHARGES ON IMPORTS.*

(Readjusted under G. O., No. 50, 1862.)

"It shall be lawful for the Lords of the Treasury or the Commissioners of Customs to fix or adjust the number or quantity of Goods which shall constitute the Unit of Entry chargeable with the rate of One Penny, having regard to the value of the Goods; and from time to time to alter and vary the same as they may see fit, so that the rate of One Penny shall exceed as little as may be in their judgment Five Shillings for every Hundred Pounds sterling upon the lowest ordinary value of the Article to which such charge attaches."

	Units of Entry.
Alkali and Barilla,	4 cwts.
Alum,	4 cwts.
Animals, viz., Singing Birds,	2 dozen
" other kinds,	Each head
Apples and Pears, dried,	2 bushels
Arrowroot,	1 cwt.
Asphalte,	4 cwts.
Barilla (<i>see Alkali</i>),	
Bark, for Tanners' use,	5 cwts.
Basket Rods,	30 bundles
Beer,	10 gallons
Berries, viz., Myrobolan,	4 cwts.
Bladders,	5000 bladders
Blubber (not including Train Oil),	1 tun (252 gals.)
Bones,	6 cwts.
Bottles, Common Glass (<i>see Glass</i>),	
Bran and Pollard,	8 cwts.
Bricks,	1000 bricks
Brimstone,	4 cwts.
Bulrushes,	5 cwts.
Canes,	500 canes
Caoutchouc,	1 cwt.
Cement,	1 ton
Cheese,	1 cwt.

* EXEMPTIONS.—Corn, Grain, and Flour; Timber and Wood Goods; Ships, *foreign, built of wood, and ships built of wood in any of her Majesty's possessions abroad*, on the registration thereof as British ships; Goods in transit exported under bond; Goods imported for exportation in the same ship, provided they be so reported; Packages of Baggage and Personal Effects; Packages of Diamonds, Bullion, and of other Goods exempt from Entry; Empty Packages as to which there may be no doubt that they have been exported with goods from this country and returned; Samples or Patterns of Goods, of no value but as such, and returned British Goods admissible by Bill of Store.

N.B.—In cases where the Units shall amount to more than Ten Shillings on any Entry, they may be paid in cash, but an additional bill, containing all the particulars of the entry, with a reference thereto, is to be delivered to the Collector by the party paying the Duty, and the bill is to be numbered with the entries for "Moneys not Duties," and the amount included in that branch of the receipt.

No demand is to be made for a Post Entry in cases in which the value of the Stamps deficient may be under Sixpence, *except as respects Goods in packages*, in which cases, as the entry is indispensable, the proper number of Stamps is to be required.

	Units of Entry.
Chicory,	4 cwt.
Cocoa,	1 cwt.
" Shell,	2 cwt.
Cocoa Nuts (<i>see Nuts</i>).	
Coffee,	1 cwt.
Coir Fibre,	8 cwt.
Copper, viz., Ore and Pyrites,	8 cwt.
" Regulus of,	1 cwt.
" other kinds,	1 cwt.
Copperas,	1 ton.
Cordage of all kinds, including Bass or Bast Ropes, Twine and Strands; Coir Rope, Twine and Strands, and Cable Yarn,	2 cwt.
Cork,	1 cwt.
Cowries,	1 cwt.
Cranberries,	36 gallons
Currants,	2 cwt.
Cutch,	1½ cwt.
Dates,	2 cwt.
Divi Divi,	4 cwt.
Esparto, or Spanish Grass (<i>see Grass</i>).	
Figs,	2 cwt.
Fig Cake,	2 cwt.
Fish, viz., fresh, not of British taking,	1 cwt.
" cured or salted,	4 cwt.
" Shell, not being Lobsters, but including } Shrimps and Crabs, }	1 ton
" Turtle, live, of foreign taking,	1 ton
Fire Clay,	1 ton
Flax Tow, and Codilla of,	2 cwt.
Fruit, raw, of all sorts,	8 bushels
Gambier,	2 cwt.
Glass, Window,	2 cwt.
" Common Glass bottles,	4 cwt.
Grass, viz., Esparto or Spanish Grass and Halfa,	5 cwt.
Guano,	5 cwt.
Gum Kowrie,	3 cwt.
Gun Metal, old (<i>see Metal</i>).	
Gun Stocks,	6 cwt.
Gutta Percha,	1 cwt.
Gypsum,	1 ton.
Hams,	1 cwt.
Halfa (<i>see Grass</i>).	
Hemp and Codilla of Hemp, &c.,	2 cwt.
" Jute,	3 cwt.
Herring Barrels, empty, value	£1 13s. 4d.
Hides, dry and wet,	1 cwt.
Hoofs,	4 cwt.
" (<i>see Horn Waste</i>).	
Horns,	1 cwt.
Horn Waste and Hoofs, mixed or separate,	4 cwt.
Ice,	1 ton

	Units of Entry.
Iron Ore,	8 tons
“ old scrap,	10 cwts.
“ Pyrites, value	£1 18s. 4d.
“ other kinds,	3 cwts.
Lead, viz., Ore,	4 cwts.
“ other sorts,	2 cwts.
“ Black (<i>see Plumbago</i>).	
Locust Beans, value	£1 18s. 4d.
Manures, unenumerated,	8 cwts.
Maccaroni and Vermicelli,	1 cwt.
Manganese Ore,	10 cwts.
Metal, Gun, old,	1 cwt.
Myrobolans (<i>see Berries</i>).	
Nitre, cubic,	3 cwts.
Nuts, Cocoa,	400 nuts
“ for expressing Oil,	3 cwts.
“ other sorts,	5 bushels
Nux Vomica,	3 cwts.
Ochre,	8 cwts.
Oil, viz., Olive,	10 gallons
Oil Seed Cake,	5 cwts.
Olives,	10 gallons
Onions,	8 bushels
Oranges and Lemons,	8 bushels
Ores, unenumerated in this table,	10 cwts.
Palmetto Thatch,	2 cwts.
Pears, dried,	2 bushels
Pepper,	1 cwt.
Passiava,	4 cwts.
Plaster of Paris,	1 ton
Plumbago,	4 cwts.
Plums and Prunelloes,	2 cwts.
Pollard,	8 cwts.
Potatoes,	10 cwts.
Potato Flour,	3 cwts.
Prunes,	2 cwts.
Quassia, or Bitter Wood,	8 cwts.
Raisins,	2 cwts.
Rice, not rough,	5 cwts.
“ rough, and in the husk,	2 quarters
Rope, old,	4 cwts.
Rosin,	5 cwts.
Sago,	2 cwts.
Salt,	1 ton
Seeds of all sorts,	1 quarter
Semolina,	2 cwts.
Shumach,	5 cwts.
Silver Regulus,	1 cwt.
Singing Birds (<i>see Animals</i>).	
Skins, viz., Seal,	10 skins
Spanish Grass (<i>see Grass</i>).	
Spirits, unsweetened (liquid quantity),	20 gals.

	Units of Entry.
Starch,	8 cwts.
Stone, in lumps, not in any way hewn,	2 tons
“ Granite, kerb and carriage-way sets,	2 tons
“ Granite, broken,	4 tons
“ of other kinds,	10 cwts.
Steel,	2 cwts.
Straw,	1 ton
Spelter,	2 cwts.
Sugar,	2 cwts.
“ Cane Juice and Molasses,	4 cwts.
Tapioca,	1 cwt.
Tar,	2 barrels
(the barrel not exceeding 81½ galls.)	
Tea,	80 lbs.
Teasles,	8000 teasles
Teeth,	1 cwt.
Terra Umbra,	1 ton
Tin, all sorts, not ore of,	1 cwt.
Tobacco, manufactured,	60 lbs.
“ unmanufactured,	240 lbs.
“ Cigars,	60 lbs.
Tobacco Pipes of Clay,	8 gross
Turmeric,	8 cwts.
Turpentine,	4 cwts.
Valonia,	4 cwts.
Vermicelli (<i>see Maccaroni</i>).	
Wax, Bees',	1 cwt.
Whale Fins,	1 cwt.
Whisks,	{ 16 bundles, of 24 whisks each
Wine,	20 gals.
Wood, for dyeing purposes,	10 cwts.
“ for Gun Stocks,	6 cwts.
Yeast,	1 cwt.
Packages and Parcels not adjusted in the above table, by weight, measure, or otherwise, }	Each
NOTE.— <i>Rags when imported in dholls, and Cotton Raw imported loose, and not in Bales, to be charged with the unit of 1d. per cwt. as goods in bulk.</i>	
Goods in bulk, not adjusted or included in the above table, according as the same are re- quired to be returned to the Officers of Cus- toms by weight, measure, load, number, or value, for the preparation of the Statistical Accounts of the Trade and Navigation of the United Kingdom, viz. :—	Each
The cwt.,	
“ quarter,	
“ load,	
“ 1000,	
“ £1 13s. 4d. of value,	

(1.)

Signed and declared in my presence, this day of
 , 1862.

For the importer, F. M.

(2.)

I, A. B., of [place of abode] do hereby declare that I am the exporter of the goods mentioned in this entry [or, that I am duly authorized by him], and that I do enter the same at the value of

A. B.

(3.)

I, W. M., do hereby declare that the goods mentioned herein, for which I require a certificate of origin, are of British produce or manufacture.

W. M., exporter.

I do hereby certify that the within mentioned goods have been entered for shipment per _____, master, for _____, and have been duly verified by the exporter as being of British origin or manufacture.

* If any declaration required to be made by any act relating to the Customs, be untrue in any particular, or if any person required to answer questions put to him by the officers, touching certain matters, shall not truly answer them, or shall falsify any document, he shall forfeit, over and above any other penalty to which he may become subject, the sum of £100.—16 and 17 Vict., cap. 107, s. 188.

(4.)

*Goods Entered by Bill of Store.**Agent's Declaration.*

I, A. B., do hereby declare that I shipped the goods above mentioned for and on account of C. D., the proprietor thereof.

A. B.

Consignee's Declaration.

I, A. B., do hereby declare that the goods above mentioned are consigned to me for and on account of C. D.

A. B.

Proprietor's Declaration.

I, C. D., importer of the goods above mentioned, bearing my (or our) mark, do hereby declare that they are of British manufacture, and the same as are expressed in the foregoing certificate; that I was the proprietor thereof at the time of exportation and of the importation; and that they have not been sold or disposed of to any other person.

C. D.

(5.)

Consignee's Declaration on Certificate of Produce in lieu of the Master, when allowed by the Board of Customs.

I, A. B., [or for self and partners, importers] of the goods within mentioned, do hereby declare that this certificate was transmitted to us from _____, where the said goods were taken on board, and that the goods consigned to us, and imported in the _____, are the same as are mentioned therein.

A. B.

(6.)

On Importation of Clocks or Watches for private use.

I, A. B., do hereby declare that at the time I purchased the within-mentioned clock or watch, I was entirely ignorant of the law requiring the maker's name to be on it, and that the same is imported for my own private use, and not by way of merchandise.

A. B.

(7.)

Goods Imported for private use.

I, A. B., do hereby declare that the * above mentioned is (or are) imported for my own private use, and not by way of merchandise. A. B.

(8.)

Goods manufactured abroad and imported, bearing the name of a British firm.

I, J. C., manager of the firm of , do hereby declare that the * bearing their name and address as above mentioned, is (or are) the manufacture of the said firm, and is (or are) consigned to and entered for their account. J. C.

(9.)

For Samples.

I, A. B., do hereby declare that the * above mentioned are imported for the purpose of samples only. A. B.

(10.)

For old British Plate re-imported.

I, A. B., do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon. A. B.

(11.)

*For Vessels clearing Outwards in Ballast.**British Ship.*

A. B., master of the ship , doth hereby declare that he is bound out from the port of to , in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandise whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage. A. B.

* Specify the Goods.

I, A. B., master of the ship _____, do hereby certify that all the requirements of the Act 9 and 10 Vict., c. 100, have been duly complied with.

Tons.

A. B.

Men.

Broker.

Bond taken.

Foreign Ship.

A. B., master of the ship _____, doth hereby declare that he is bound out from the port of _____ to _____, in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandise whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

Tons.

A. B.

Men

Broker.

(12.)

*Declaration on delivery of Letters under 3 and 4 Vict.,
cap. 96.*

I, _____, Commander of the _____, arrived from _____, do, as required by law, solemnly declare, that I have,* to the best of my knowledge and belief, delivered, or caused to be delivered, at the Post-office at _____ every Letter, Bag, Package, or Parcel of Letters that were on board the said _____, except such letters as are exempted by this Act.

Signed by

_____, Commander.

Dated the

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Witness.

This Declaration to be made at the Report Office, Custom-house.

If the Master of any Ship or Vessel shall wilfully refuse or neglect to make the several declarations by this Act required, or to produce the above declaration, he shall forfeit and pay for every such offence the sum of £50.

* When no letters have been brought, the form should be altered to "that I had no letter, bag, package, or parcel of letters on board the said vessel."

FORMS OF ENTRIES, &c.

(No. 1.)

SHIP'S REPORT.

Port of

Ship's Name.	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	Number of Crew.		Name of Master, and whether a British or Fo- reign Subject.	Port or Place from whence arrived.
			British Seamen.	Foreign Seamen.		

CARGO.

1.	2.	3.	4.	5.	6.	7.
Name or Names of Places where laden, in order of Time.	Marks.	Nos.	Packages and De- scriptions of Goods. Particulars of Goods stowed loose, and General Denomina- tion of Contents of each Package of To- bacco, Cigars, or Snuff intended to be im- ported at this Port.	Particulars of Packages and Goods (if any) for any other Port in the United Kingdom.	Goods (if any) to be transhipped, or to remain on board for Exportation.	Name of Consignee.

STORES.

Surplus Stores remaining on board, viz. {

Number of alien passengers (if any).....

Pilots' names.....

At what station ship lying.....

Agent's name and address.....

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my said ship since her departure from _____, the last foreign place of loading.

(Signed)

Signed and declared this

day of

Master.

In the presence of

(Countersigned)

Collector.

(No. 2.)

ENTRY.

Port of

Whether prime or post, and if post, date of prime entry

Importer's name

Wharf Dock or Station.	Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.

Marks.	Numbers.	Number of Packages, Quantities, and Descriptions of Goods as charged in Table of Duties.	If charged at value, value to be stated in Words at length.

£ s. d.

Total Amount of duty payable on this Entry.....

Dated this day of 18

(Signed) _____

Importer or Agent.

(No. 3.)

BILL OF SIGHT.

Port of
Importer

Wharf, Dock or Station.	Ship's Name.	Whether British or Foreign; if Foreign, the Country.	Master's Name.	Port or Place from whence im- ported.	Name of Importer or of his Agent.

Marks.	Numbers.	Number of Packages, with the best Description of the Goods the Importer is able to give.

I, Importer of the goods above mentioned, do hereby declare that I have not received sufficient Invoice, Bill of Lading, or other advice from whence the quality or quantity of the goods above mentioned can be ascertained.

Dated this day of 18

(Signed) _____
Importer, or his Agent.

(Signed) _____
Collector.

(No. 4.)

ENTRY OUTWARDS OF SHIP.

Port of

Ship's Name.		Tonnage.	Master's Name.	Port of Destination.
If British, Name of Port of her Registry.	If Foreign, Name of Country to which she belongs.			

Lying at

(Signed) _____

Date of Entry

Master or Agent.

If ship shall have commenced
her lading at any other Port, }
name of such Port.

(No. 7.)

SHIP'S CONTENT.

Port of

Ship's Name.	Tonnage and No. of Guns.		If British, Port of Registry; if Foreign, the Country.	No. of Crew.	Name of Master.	Number of Passengers or Troops.
	Tons.	Guns.				

Warehoused Goods.	Drawback and Restricted Goods.	British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback.

Cleared

Examined

Dated

(Signed) _____

Searcher.

I do declare that the above Content is a true account of all goods shipped on board the above-named ship, and correct in all other particulars.

(Signed) _____

Master.

Signed and declared, this

day of

before me

(Signed) _____

Collector.

(No. 8.)

SHIP'S TRANSIRE.

Port of

Ship's Name.	Tonnage.	Port of Registry.	Master's Name.	Whither Bound.

Foreign Goods, distinguishing Warehoused Goods removed under Bond.	Quantities of Corn, Grain, Meal, Flour, or Malt.	Goods liable to Duty of Excise, or entitled to Drawback thereof.	Here state "Sundry other Goods," or "No other Goods," as the case may be.

(Signed) _____

Master.

Cleared the

day of

18

(Signed) _____

Collector.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE.*

Passengers arriving direct from Paris by the tidal express trains, *viâ* Folkstone, or from Brussels and Cologne *viâ* Dover, from Calais, by the morning boat, may have their baggage examined at the London Bridge Terminus of the South Eastern Railway.—B. M., 30th July, 1856, and 11th July, 1857.

Passengers arriving by steam vessels may have all packages comprising luggage (except such as may contain articles chargeable with duty) examined on board, during the passage up the river Thames; those excepted will be passed through the baggage warehouse at the wharves as heretofore. All passengers therefore should, as soon as the vessel arrives at Gravesend, produce their baggage to the officers of Customs for examination, so that no delay may take place on their arrival in London.

Baggage by Continental steam vessels, if the packages contain no article liable to duty, may be examined during the passage between Gravesend and London, provided the proprietor be present and see the packages re-closed.

Attendance is given at the different baggage warehouses in London, as follows:—

Fresh Wharf, St. Katharine's Wharf,	{	From the 1st March till the 31st October, from 8 o'clock A.M., until 7 o'clock P.M.; and from 1st November till 28th Feb- ruary, from 9 o'clock A.M., until 5 o'clock P.M.
--	---	---

At the outports where post-office packets are stationed, or passage vessels employed, from 8 o'clock A.M., until 8 o'clock P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. On the arrival of ambassadors, foreign ministers, officers

* The examining officers are to exercise a liberal discretion in the examination of passengers' baggage; but should doubts arise upon any articles brought, they are directed to put them aside until visited by the Landing Surveyor, who will see that such discretionary powers are not abused or carried to extremes—B. O., 8th Oct., 1850, No. 102.

charged with public despatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, upon the departure of any vessel with passengers.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them first examined; the remaining passengers will be called into the examination-room in rotation, according to the list furnished by the captain; therefore, passengers should see that their names are properly inserted therein.

Dutiable articles (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorized to receive the same, and also a small sum for passing the entry. Passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay.

All merchandise brought with baggage is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. *If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.*

Plate, or other articles upon which drawback might have been received, will be delivered, on the declaration of the passenger that no drawback was received thereon. When articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, they may be either abandoned or left in the Queen's warehouse for 6 months, in order to give the proprietors an opportunity of taking them back without payment of duty.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.

Old British Plate brought to this country by persons who had taken it with them abroad, may be delivered *duty free*, on the usual declaration* being made and the landing officers being satisfied of the facts.—G. O., No. 110, 1844.

* See Declaration, No. 10, p. 47.

The duty is not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength; or half a pint of Eau-de-Cologne, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G. O., 25th Oct., 1820.

Cigars or Manufactured Tobacco under the weight of half a pound in the baggage of passengers, not frequent visitors, may be delivered duty free. On half a pound and upwards, the duty upon the whole weight is to be charged.—G. O., No. 51, 1850. Passengers from the Continent or other short voyages may enter any quantity of Cigars under 3 lbs. weight. From the East or West Indies, or other distant voyages, any quantity not exceeding 7 lbs. weight.—G. O., 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of unmanufactured Tobacco not exceeding 9 lbs. in weight, without special application to the Board.—G. O., No. 34, 1846.

Cigars, unaccompanied any portion of the voyage by the proprietor. A fine is to be levied upon the whole quantity in the usual manner. But when accompanied from India to Malta, and thence forwarded by another vessel, the circumstances of each case are to be fully reported to the Board for their decision.—G. O., No. 58, 1852.

If any officer, clerk, or other person acting in any office or employment in H.M. Customs shall accept any fee, perquisite, or reward, pecuniary or otherwise, from any person (not being a person appointed to some office in the Customs), on account of anything done or omitted to be done by him in any way relating to his said office, he shall on proof thereof be dismissed.—16 & 17 Vict., cap. 107, s. 3.

CUSTOMS CONSOLIDATION ACT.

(16 and 17 Vict., cap. 107; 18 and 19 Vict., cap. 96; 22
and 23 Vict., cap. 37; and 23 Vict., cap. 22.)

IMPORTATION AND WAREHOUSING.

Goods imported may be Warehoused with specified exceptions.

—It shall be lawful to import into the United Kingdom any goods not prohibited,* and to warehouse such as are subject to duties of Customs in duly approved warehouses, without payment of duty on their first entry; but the duties on the following goods shall be paid on importation, viz., corn, grain, meal and flour, and wood goods.—16 and 17 Vict., cap. 107, s. 41, and 23 Vict., cap. 22, s. 13.

Time of importation of Goods and arrival of Ships defined.

—If it be necessary to determine the time at which an importation shall be deemed to have had effect, such time shall be that at which the ship had actually come within the limits of the port; and if any question arise in respect of any charge upon such ship, exclusive of cargo, the time of arrival shall be when the report of such ship shall have been, or ought to have been made.—16 and 17 Vict., cap. 107, s. 42.

Ship to come quickly to place of lading, and to bring to at the stations for boarding Officers. Accommodation of Officers on Board.

—If any ship shall not come up to the proper place of mooring or unloading without touching at any other place, and in proceeding thither shall not bring to at the appointed stations; or if after arrival shall be removed without the knowledge of the officer of Customs; or if the master shall neglect or refuse to provide the officer on board sufficient room under the deck in some part of the fore-castle or steerage for his bed or hammock, he shall forfeit £20.—S. 47.

Officers to board Ships, and have free access to all parts—May seal or secure goods and open Locks—If Seals be broken,

* A "List of Prohibitions and Restrictions" will be found at pp. 1 to 3.

Master to forfeit £20.—The proper officers of Customs may board any ship, and freely stay on board, until all the goods be delivered, and have free access to every part, with power to fasten hatchways, to lock up any goods on board; and if any place, box, or chest be locked and the keys withheld, such officers, if they be of a degree superior to that of tide-waiter, may open the same, and if any goods be found concealed, they shall be forfeited; and if the officers shall place any lock, &c., upon any goods, and it be wilfully opened or broken, or if any such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master shall forfeit £100; and if the officer of Customs shall place any lock, &c., upon any stores on board, and it be wilfully opened or broken, or any such stores be secretly conveyed away, the master shall forfeit £20.—S. 48.

Time and place of Landing—Goods which may be landed without Report or Entry.—No goods except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped or be landed on Sundays or holidays, nor on any other days except between 8 o'clock A.M. and 4 o'clock P.M., from the 1st of March until the 1st of November; and between 9 o'clock A.M. and 4 o'clock P.M., from the 1st of November until the 1st of March, or during such other hours as may be appointed by the Commissioners; * nor shall any goods be unshipped or landed unless in the presence or with the authority of the Customs, nor shall they be landed except at some duly appointed place, nor shall any goods, after having been transhipped, be removed into any other craft, without permission, under the penalty of forfeiture; and if any goods be unshipped for the purpose of being landed after due entry, they shall be forthwith removed to the place at which the same are intended to be landed, or in default shall be forfeited, together with the barge or other vessel employed.—S. 49.

Master to report within 24 hours after arrival.—The master of every ship, whether laden or in ballast, shall, within 24 hours after arrival from parts beyond the seas, and before

* For modifications of this enactment, see regulations under "Goods," in "Miscellaneous Orders."

bulk be broken, make due report of ship;* and if the cargo shall have been laden at several places, shall state the names of those places in column 1, in the order of time in which the same were laden,† and failing so to do, or if any of the particulars contained in such report be false, the master shall forfeit £100.‡—S. 50 and 51.

The Master to deliver Bills of Lading—Bulk not to be broken or stowage altered.—The master of every ship arriving from parts beyond the seas, is, at the time of making his report, to deliver to the Collector of Customs, if required, the Bill of Lading, for every part of the cargo, and answer all such questions relating to the ship, cargo, crew, and voyage as shall be put to him; and in case of failure or refusal, or to answer truly, or to produce such Bill of Lading or copy, or if the same be false, or if any Bill of Lading be produced by any master, and the goods specified shall not have been *bonâ fide* shipped, or if such Bill of Lading shall not have been signed by him, or such copy shall not have been received or made by him previously to his leaving the place where the goods were shipped, or if after the arrival of any ship within four leagues of the coast, bulk be broken, or alteration made in the stowage of the cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, unless accounted for to the satisfaction of the Commissioners of Customs, the master shall forfeit £100.—S. 53.

Entry for home consumption from the Ship.—A perfect entry shall be made before unshipment, by the importer or

* *Post-Office Regulations.*—The master, officer, crew, or passengers of any ship retaining letters after the delivery of the ship's letters to the Post-office, will forfeit £5 for each letter; and for detaining letters after demand by the Customs' Officer, £10 for each letter.—1 Vict., cap. 38, s. 3. Officers of Customs who are required by 1 Vict., cap. 34, to prohibit vessels reporting until the requisites of that Act are complied with, are subject to a penalty of £50 for neglect.—1 Vict., cap. 38., s. 6.

The master is not allowed to report his ship until he has made a declaration that he has delivered at the Post-office all letters that were on board. The Officers of Customs may search for and seize letters on board after report.—3 and 4 Vict., cap. 96, s. 38.

The form of declaration to be made at the Report Office, in the Long Room, will be found at p. 48.

† The master must state also whether he has fallen in with or picked up wreck of any kind on the voyage.—G.O., No. 65, 1857.

‡ Goods not duly reported may be detained until they are reported and the cause of the omission satisfactorily explained to the Commissioners, who may thereupon restore the same on such terms as they may deem proper, and such goods may in the meantime, should the Commissioners deem necessary, be removed to the Queen's Warehouse.—18 and 19 Vict., cap. 96, s. 3.

See further regulations under "Reports," in "Miscellaneous Orders."

his agent, of all goods liable to duty, and intended for home use* and its particulars shall agree with those of the report and Certificate of Origin.—S. 55.

Payment of duties—Warrant for delivery.—Upon payment of the duties due, the Collector shall sign the entry, which shall be transmitted to the Landing Waiter, and be his warrant for the landing and delivery of such goods.—S. 56.

Goods to be warehoused—Upon further entry may be delivered for home use or for exportation.—The particulars of entry shall be the same as those given on duty-paid entries, so far as the same shall be applicable, with the name and description of the warehouse, and the name of the person in whose name they are to be warehoused. This entry, duly signed, shall be the warrant for due warehousing of such goods. If after entry and landing, but before the goods are actually deposited in the warehouse, the importer shall duly enter the same, or any part thereof, for home use or exportation, the same may be so delivered.—S. 58 and 59.

Goods free of Duty.—The importer* of goods not subject to duty, or his agent, shall pass an entry with the same particulars as for dutiable goods, so far as the same is applicable; which entry, as regards the goods, shall be a transcript of the report; describing them according to the terms upon which they are free of duty, with the value, where value is required; and the importer, within 14 days after entry and landing, shall deliver to the Officer of Customs a full and true account thereof: Provided that at Liverpool, and with the sanction of the Commissioners at any other port where the docks, &c., shall be under the management of the same corporate body, the owner, master, or consignee shall sign and leave with the Collector of Customs, within 14 days of the final discharge of such goods, a full and accurate list, stating the quantities, weight, and contents of any chargeable for freight by weight or measurement, with the names of the consignees, or the names of the persons paying such freight, and on failure thereof, such owner, &c. shall forfeit £20.†—S. 60.

Entry by Bill of Sight, when Goods not known.—Importers

* See Form of Entry, p. 50. The Commissioners may permit the entries of goods, in such form and manner and on such conditions as they may direct.—18 and 19 Vict., cap. 96, s. 5.

† For further regulations see "Goods Free," in "Miscellaneous Orders."

or Agents, if unable, for want of full information, to make perfect entry of goods, on subscribing a declaration to that effect, may enter by Bill of Sight,* embracing the several particulars indicated therein.—S. 61.

Warrant for Landing—Before delivery, perfect Entry to be made.—Such entry, delivered to the Collector and signed by him, shall be the warrant for landing goods to be examined by the importer in presence of the officers, and the importer shall within 3 days, and before delivery, make perfect entry by indorsing such particulars as are required on making perfect entry of goods, affixing date with signature and place of abode, and such indorsement when signed shall be the perfect entry.—S. 62.

Goods not to be delivered without duty, or deposit.—Goods shall not be delivered until perfect entry has been made and the duties paid, unless the importer, or his agent, shall have deposited a sufficient sum of money to cover the duties payable.—S. 63.

Perfect Entry to be made in 3 days, or Goods taken to the Queen's Warehouse, and sold, in default of such entry, within one Month.—If perfect entry be not made within 3 days after the landing, such goods shall be taken to the Queen's Warehouse; and if the importer† shall not, within one month, make perfect entry and pay the duties on such parts as can be entered for home use, together with the charges of removal and Warehouse Rent, such goods shall be sold for the payment of duties and charges (or for exportation, if they be such as cannot be entered for home use, or be not worth the duties,) and the overplus, if any, shall be paid to the importer or proprietor.—S. 64.

Lien for freight payable before delivery of Goods from the Queen's Warehouse.—Any officer of Customs having the charge of goods, is authorized to refuse delivery thereof from the Queen's Warehouse, or other place in which the same is deposited, until proof be given that the freight thereon has been paid.—22 and 23 Vict., cap. 37.

Re-importation of British Goods—Entry by Bill of Store.—All British goods re-imported shall be entered as foreign,

* See Form of Entry, p. 51.

† The word Importer is held to apply to and include any owner or other person possessed of or beneficially interested in the goods from the time of importation until on payment of the duties they are duly delivered.—22 and 23 Vict., cap. 37, s. 8.

unless re-imported within 10 years* after the exportation, and it be proved that the property in such goods has continued in the person on whose account they were exported, when they may be entered as British goods by Bill of Store, excepting the following, viz.: corn, grain, meal, flour, and hops; all goods for which drawback of Excise shall have been received on exportation—unless by permission of the Commissioners and on repayment of such drawback; also for all goods for which a Bill of Store† cannot be issued, save remnants of British goods, with their permission.—S. 65.

Bill of Entry to be in duplicate—Goods concealed to be forfeited—Agent to produce authority, if required—Officers may take Samples.—With each entry two or more duplicates shall be delivered, in which all sums and numbers may be expressed in figures, and the number of duplicates shall be such as the Collector of Customs may require. No entry shall be valid unless the goods are properly described therein. If any goods be found concealed in any package landed in pursuance of any entry, such package and its contents shall be forfeited. At ports where agents for the clearance of ships, &c., shall be required to be licensed, any person not licensed, or any duly appointed clerk to a person licensed,‡ acting as agent or clerk, or whether licensed or not, making entry without authority, shall for every offence forfeit £20; but no such penalty shall extend to persons acting for Dock Companies, or otherwise authorized to pass entries, or to any importer or consignee of goods, or any clerk or servant employed by him, or by any such persons in copartnership. Officers of Customs may require of persons applying to transact business on account of others, a written authority, and in default of its production, refuse to transact such business. Officers of Customs may take samples of goods for examination, for ascertaining the duties payable thereon.—S. 66 to 73.

Penalty on Fraudulent Import Entries and Concealments.—If any person import goods of one denomination con-

* This period may, at the discretion of the Commissioners, be extended.—18 and 19 Vict., cap. 96. s. 4.

† The various forms of declaration required on taking out a Bill of Store are given at page 46.

‡ All such agents' licenses were revoked by Treasury Minute, 14th March, 1861.

cealed in packages of goods of any other, or import goods as of one denomination, but which shall afterwards be discovered, before or after delivery, to contain other goods subject to a higher duty, such package and goods shall be forfeited, and a penalty attached to the importer of £100 for every such offence, or treble the value of the goods.—22 and 23 Vict., cap. 37, s. 6.

Goods not Entered within 14 days may be conveyed to Queen's Warehouse—If duties and charges be not paid within 3 Months, goods may be sold.—If within 14 days* after the arrival of the ship (exclusive of Sundays and holidays) the importer shall not make entry of his goods, or having entered, shall not within that time, or such further period as the Commissioners shall direct, land the same, the officers may convey such goods to the Queen's Warehouse; and whenever the cargo of any ship shall have been discharged within 14 days, except only a small quantity, the officers may forthwith convey the same to the Queen's Warehouse; and if the duties on such goods be not paid within 3 months afterwards, or within such further period as the Commissioners may direct, together with all charges, such goods may be sold, and the produce applied, first, to the payment of freight and charges, next, of duties, and the overplus, if any, be paid to the proprietor. Provided that if 48 hours, or any earlier period after the report, is specified in the bills of lading for the discharge of cargo, the importer neglect to enter and land the same within such period, the master or owner may then himself enter and land such goods.—S. 74.

Goods remaining on board ship beyond 14 days, ship may be detained.—Whenever goods shall remain on board beyond 14 days after arrival, or beyond any further period the Commissioners may allow, such ship shall be detained until all expenses be paid for guarding such goods beyond the prescribed periods, not exceeding 5 shillings *per diem*, and for removal to the Queen's Warehouse, provided they be removed.—S. 75.

Unshipping, weighing, &c., of Goods, and piling of Timber,

* After the expiration of 14 days, notice is to be sent to the owners and master of the vessel, apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O., No. 95, 1845, and No. 123, 1846.

to be done at the expense of the importer.—The unshipping and landing of all Goods, bringing them to the proper place for examination, weighing, opening, marking, removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the importer; and the importer or person entering any wood to be charged with duty by measurement, shall pile or otherwise place the same in such manner as the Commissioners of Customs may deem necessary; and in all cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance be made by the officers on account of interstices; but battens, boards, deals, and planks, exceeding 21 feet in length, may be measured by the piece, and the account taken separately.—S. 85.

Goods removed without examination forfeited.—If goods be removed previous to examination by the officer of Customs, unless under the care or authority of such officer, or if goods entered to be warehoused shall be carried into the warehouse, unless with the authority of such officer, the same shall be forfeited.—S. 86.

Landing Waiter to take account, and the contents of Packages for Warehouse to be marked thereon.—Upon entry and landing of goods to be warehoused, the officer of Customs shall take a particular account thereof; and cause the contents to be marked on each package, and enter in a book prepared for that purpose, containing the name of the ship, and of the person in whose name they are entered, the marks, numbers, and contents of each package, the description of the goods, and the warehouse in which they shall be deposited; and when so deposited, he shall certify that the entry and warehousing is complete, and such goods shall from that time be considered goods warehoused.—S. 87.

Goods to be entered and duties paid according to Landing Account.—The account of goods so taken shall be the account upon which the duties shall be ascertained, when they are delivered, and the same shall be entered, and full duties paid according to the quantity so taken, without abatement for deficiency, except as hereinafter provided.*—S. 88.

* See s. 110 and 112, at pp. 70 and 71.

Warehoused Goods to be deposited in original Packages, and Goods removed without sanction forfeited.—All goods warehoused shall be deposited in the packages in which they were imported, except such as are permitted to be skipped on the quay, or bulked, sorted, lotted, or packed in the warehouse after landing; in which case they shall be deposited in the packages in which they shall be when the account is taken; and if not so deposited, or if any alteration shall afterwards be made, or if they be removed without the sanction of the officers, except for delivery under the proper warrant, they shall be forfeited.—S. 89.

Warehouse-keeper neglecting to stow Goods properly, or to produce Goods when required, to forfeit £5.—Any occupier of a warehouse neglecting to stow the goods so that easy access may be had to every package, shall for every such neglect forfeit £5; or not producing to any officer of Customs on his request any goods which shall not have been duly cleared and delivered, shall for every neglect forfeit £5, besides the duties due thereon.—S. 91 & 92.

Goods not duly warehoused, fraudulently concealed, or removed, forfeited.—If any goods entered to be warehoused be not duly warehoused, or being warehoused shall be fraudulently concealed in, or removed, or abstracted from any package, or transferred from one package to another, shall be forfeited.—S. 93.

Importer clandestinely gaining access to Goods to forfeit £100.—If the importer or proprietor of goods warehoused, or any person in his employ, shall clandestinely open the warehouse, or, except in the presence of the proper officer acting in the execution of his duty, gain access to the goods, he shall for every such offence forfeit £100.—S. 94.

Goods taken out of Warehouse without entry, duty to be paid by Warehouse-keeper—Importer, &c., defrauded by Officers, to be indemnified—Goods damaged by fire, &c., importer not entitled to compensation.—If goods be taken out of warehouse without entry, the occupier shall pay the duties thereon; and every person so taking out goods without payment of duty, or who shall be concerned therein, and every person who shall wilfully destroy or embezzle goods warehoused, shall be guilty of a misdemeanor; but if he be an officer of Customs or Inland Revenue not acting in the execution of his duty, and be prosecuted to conviction by the importer,

no duty shall be payable, and the damage occasioned shall be repaid by the Customs, but no compensation shall be made by reason of damage occasioned by fire, or other inevitable accident.—S. 95 & 96.

Goods lost or destroyed in Warehouse, Commissioners may remit duties on.—If any goods warehoused, or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on shipboard, in landing, in receiving into the warehouse, or in the warehouse, the Commissioners may remit or return the duties due thereon.—S. 97.

Regulations for removal of Goods from one Warehousing Port to another, or from one Warehouse to another.—Goods warehoused at any port in the United Kingdom may be removed by sea or inland carriage to any other port in which the like kind of goods may be warehoused, on importation, to be rewarehoused, and again, as often as may be required, at any other such port, to be there rewarehoused, or, with the permission of the officers of Customs, from any warehouse in any port to any other warehouse in the same port, on delivery to the officer of a request note, stating the particulars of the goods, the name of the port, or of the warehouse if in the same port, to which the same are intended to be removed.*—S. 98.

Officers at Port of removal to transmit account to Officers at Port of destination, and remover to give bond either at Port of removal or Port of destination—General Bond may be given.—On delivery of goods for removal, an account, containing the particulars, shall be transmitted by the officers of the port of removal to those of the port of destination, and the person requiring the removal shall enter into bond, with one sufficient surety, in a sum equal to the duty chargeable on such goods, for the due arrival and rewarehousing thereof; such bond to be taken either at the port of removal or of destination; and if bond have been given at the port of

* *Goods under bond for exportation to be duly shipped.*—If any goods delivered from any warehouse for exportation, or for removal from one port to another in the United Kingdom or otherwise, under bond, shall be illegally removed from any carriage, lighter, quay, &c., prior to shipment, or from any ship, &c., in which the same shall have been shipped or laden, such bond shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing or removal of such goods at the place of destination shall not have expired.—22 & 23 Vict. cap. 37, s. 8.

For further regulations, see "Goods removed under Bond," and "Miscellaneous Orders."

destination, a certificate shall, at the time of entering the goods, be produced to the officer of the port of removal; and such bond shall not be discharged unless the goods have been duly rewarehoused within the time allowed,* or have been satisfactorily accounted for, nor until the duties upon any deficiency shall have been paid; but any remover may enter into general bond,† under such conditions as the Commissioners may approve.—S. 99 & 100.

Goods on arrival at Port of destination may be entered for exportation or home use.—If, upon the arrival of goods so removed, the parties shall be desirous to export them forthwith or to pay duty thereon for home use, without actually lodging the same in the warehouse, the officers may permit the same to be entered for exportation, or be delivered for home use, upon payment of the duties; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.—S. 101.

Goods warehoused, not cleared within five years, must be rewarehoused—Duties on deficiencies to be paid down.—All warehoused goods shall be cleared either for home use or exportation, at the expiration of five years from the date of warehousing, or within such further period as the Treasury shall direct, unless the owner or proprietor be desirous of rewarehousing them, in which case they shall be examined by the proper officers, and the duties due upon any deficiency, together with the necessary expense attendant thereon, be paid, and the quantity so found shall be rewarehoused in the name of the then owner.—S. 103.

Such Goods, not cleared or rewarehoused, to be sold.—If any warehoused goods shall not be duly cleared, exported, or rewarehoused, and the duties due on deficiencies shall not be paid at the expiration of five years, the same, if worth the duty, after one month's notice to the warehouse-keeper, shall be sold either for home use or exportation, and the proceeds be applied to the payment of duties, warehouse rent, and charges, and the surplus, if any, be paid to the owner, if known; but if he cannot be found, the surplus shall be carried to the Crown's account, to abide the claim of such party on his appearing and making it good; and if

* See chapter on "Customs Bonds."

† See "List of Customs Bonds," and Stamp Duties thereon.

such goods be not worth the duty, then, after one month's notice, the same may be exported or destroyed; and the duties due upon any deficiency not allowed by law, shall be paid by the proprietor of the warehouse.—S. 104.

Goods in warehouse may be sorted, repacked, &c., and damaged parts destroyed—Wine or Spirits be bottled for exportation—Brandy mixed with Wine, and casks of Wine or Spirits filled up, racked off, or mixed—Samples taken, &c.—After notice given by the importers, it shall be lawful to sort, separate, pack, and repack goods, and to make such alterations therein as may be necessary, provided such goods be repacked in the packages in which they were imported; also to draw off wine or spirits into reputed quart or pint bottles for exportation only;* to draw off and mix brandy with wine, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine; also to fill up casks of wine or spirits from any other casks of the same in the same warehouse; to rack off wine from the lees, and mix wines of the same sort, erasing from the cask all import brands, unless the whole of the wines so mixed be of the same brand; also to take such samples as may be allowed with or without entry, and with or without payment of duty, except as they may become payable on a deficiency of original quantity; and the duty on the surplus, if any, of such goods as may be delivered for home use shall be immediately paid, and such surplus delivered for home use.—S. 105.

Foreign-import, or duty-paid Packages only to be used in repacking.—No foreign packages or materials whatsoever shall be used in the repacking of goods, except such as shall have been used in the importation of warehoused goods, unless the full duties thereon shall have been first paid.—S. 106.

Entry for Home Consumption and Exportation.—No goods shall be delivered from the warehouse, except upon entry for exportation, or entry and payment of the duties for home use, except goods to be shipped as stores.—S. 109.

Warehoused Goods for home use to pay Duties according to

* Perfumed spirits may be bottled in bond for exportation, in bottles containing not less than one gill.—G. O., No. 13, 1854.

Wines and spirits intended as medical comforts on board emigrant ships, may be drawn off in bond, into imperial pint or quart bottles.—B. M., 14th January, 1856, and 8th June, 1857.

landing account—Exceptions.—Upon the entry of goods to be cleared from warehouse for home use, the person entering them shall deliver a bill of entry, and duplicates thereof, and shall pay the duties thereon, not being less in amount than the quantity taken by the officer on the first entry, except as to tobacco, wine, spirits, figs, currants, raisins, and sugar, which, when cleared from the warehouse for home use, shall be charged upon the quantity ascertained at the time of delivery, unless there is ground to suppose that any portion of the deficiency has been caused by illegal means, in which case the officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural causes.—S. 110.

Deficiencies in Goods for Exportation not to be charged unless fraudulent.—No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation, unless the officers of Customs have reasonable ground to suppose that such deficiency, or part thereof, has arisen from illegal abstraction.—S. 112.

A LIST OF THE
WAREHOUSING PORTS, SUB-PORTS, AND
INLAND TOWNS
OF THE
UNITED KINGDOM,

DISTINGUISHING THOSE PORTS AT WHICH NO PREMISES HAVE
BEEN APPROVED.

All Goods, except Tobacco and Wine, may be imported into any Port; but as Tea, if bonded, is required to be deposited in a separate warehouse, or separate part of a warehouse, specially set apart for that purpose, its importation is practically confined to London and such of the larger Outports as possess the requisite places of deposit; whence it may be removed to any other warehousing port, and then deposited in a general warehouse.

NOTE.—For Ports approved for the Importation and Removal of Wine, see INDEX.

ENGLAND.

- ABERYSTWITH.....Goods for ships' stores only, removed from some other port.
- ARUNDEL.....All Goods, except Tobacco. (*No premises.*)
- BARNSTAPLE.....All Goods, except Tobacco.*
- BERWICK.....{ All Goods, except Tobacco; Tobacco
- BIDEFORD.....{ under bond for home use or for
- BOSTON.....{ stores*
- BRADFORD.....Wines, Spirits, Tea, and Tobacco, and other Goods under bond.*
- BRIDGEWATER.....All Goods, except Tobacco*
- BRIDPORT.....All Goods, except Tobacco. (*No premises, except for Wines and Spirits.*)
- BRISTOL.....All Goods.
- CARDIFF.....All Goods, except Tobacco; Tobacco under bond for ships' stores only.*
- CARDIGAN.....Goods for ships' stores only, removed from some other port.
- CARLISLE.....All Goods, including Tobacco, removed for home use, and also Tobacco for stores.

* No separate premises for Tea.

CAERNARVON.....	All Goods, except Tobacco; Tobacco under bond for home use or stores.*
CHEPSTOW.....	Wines and Spirits.*
CHESTER.....	All Goods, except Tobacco; Tobacco under bond for home use only.* (<i>No general warehouse.</i>)
COLCHESTER.....	Wines and Spirits direct, and Dry Goods (except Tobacco), removed under bond.
COWES.....	All Goods.
DARTMOUTH.....	All Goods, except Tobacco, and Tobacco under bond for stores.*
DEAL.....	Tea, Coffee, Sugar, Tobacco, Wines and Spirits under bond for home use or stores. (<i>No general warehouse.</i>)
DEVONPORT.....	Cocoa, Currants, Raisins, Sugar, and (Plymouth) Molasses direct; Wines, Spirits, Coffee, Tea, Spices, and Tobacco under bond for home use or stores.*
DOUGLAS.....	Spirits and Tobacco.
DOVER.....	All Goods, except Tobacco.* (<i>No premises for Dry Goods.</i>)*
EXETER.....	All Goods, except Tobacco; Tobacco under bond for home use.*
FALMOUTH.....	All Goods.*
FAVERSHAM.....	Wines and Spirits.
FLEETWOOD.....	All Goods.
FOLKSTONE.....	All Goods, except Tobacco*
FOWEY.....	} All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
GAINSBOROUGH....	
GLOUCESTER.....	
GOOLE.....	All Goods, except Tobacco; Tobacco under bond for home use only.*
GRIMSBY.....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
HALIFAX.....	Wines, Spirits, Tobacco, Tea, and other goods, under bond.*
HARTLEPOOL.....	All Goods.*

* No separate premises for Tea.

HARWICH.....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.
HULL.....	All Goods.*
IPSWICH....	All Goods, except Tobacco; Tobacco under bond* (<i>Premises for Wines, Spirits, and Goods as ships' stores.</i>)
LANCASTER.....	All Goods.*
LIVERPOOL.....	All Goods.
LLANELLY.....	All Goods which may be legally imported direct; Tobacco under bond for home use or as ships' stores.
LONDON.....	All Goods.
LOWESTOFT.....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
LYME	Wines, Spirits, Tea, and Coffee.
LYNN.....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
MANCHESTER.....	All Goods under bond.
MARGATE.....	Wines and Spirits. (<i>No premises.</i>)
(Ramsgate)	
MARYPORT.....	} All Goods, except Tobacco; and Tobacco under bond for home use or for stores.*
MIDDLESBOROUGH	
MILFORD.....	
NEWCASTLE.....	All Goods.*
NEWHAVEN.....	All Goods, except Tobacco.*
NEWPORT (Mon.)....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
PENZANCE	All Goods, except Tobacco; Tobacco under bond, for stores only.*
PLYMOUTH.	All Goods.*
POOLE.....	All Goods, except Tobacco; Tobacco under bond for home use or for stores.*
PORTSMOUTH	All Goods*
PRESTON.....	All Goods.
RAMSAY	Spirits, Tobacco, and Eau de Cologne.

* No separate premises for Tea.

RAMSGATE.....	All Goods, except Tobacco.*
ROCHESTER.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
RUNCORN.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
RYE.....	Wines and Spirits. (<i>No premises.</i>)
SCARBOROUGH.....	} All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
SHIELDS.....	
SHOREHAM.....	All Goods, except Tobacco.*
SOUTHAMPTON.....	All Goods.*
STOCKTON.....	} All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
SUNDERLAND.....	
SWANSEA.....	All Goods.*
TEIGNMOUTH.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
TOPSHAM.....	Fruit and other dry Goods. (<i>No premises.</i>) (Exeter)
TRURO.....	All Goods, except Tobacco.*
WEYMOUTH.....	} All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
WHITBY.....	
WHITEHAVEN.....	All Goods.
WOODBIDGE.....	Wines and Spirits.
WORKINGTON..	All Goods, except Tobacco ; Tobacco under bond, for home use or stores.*
YARMOUTH.....	All Goods, except Tobacco ; Tobacco under bond for home use or stores.*

SCOTLAND.

ABERDEEN.....	All Goods.*
ALLOA.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*

* No separate premises for Tea.

ARBROATH.....	All Goods, except Tobacco ; Tobacco under bond for home use or stores.*
ARDROSSAN.....	All goods, except Tobacco ; and Tobacco under bond for home use or stores.*
(Port of Irvine)	
AYR.....	All Goods, except Tobacco ; Tobacco under bond for home use or stores.*
BANFF.....	All Goods, except Tobacco ; Tobacco under bond for home use only.*
DUMFRIES.....	Wines and Spirits direct ; and all Goods, except Tobacco, under bond.
DUNDEE.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.
GLASGOW	All Goods.
GRANGEMOUTH	All Goods, except Tobacco ; Tobacco under bond for ships' stores only.*
GREENOCK.....	All Goods.*
INVERNESS	Wines and Spirits, and all dry goods, except Tobacco, under bond for home use, and Tobacco removed from London, Leith, or Glasgow for ships' stores. B. O. to Inverness, May, 1859.
KIRKCALDY.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
LEITH	All Goods.
MONTROSE.....	All Goods, except Tobacco ; Tobacco under bond for home use or for stores.*
PERTH.....	All Goods ; Tobacco under bond for home use or for stores.*
PETERHEAD.....	All Goods under bond for home use or for stores.
PORT-GLASGOW.....	All Goods.*
TRON.....	All Goods, except Tobacco ; and Tobacco under bond for home use or stores.*
(Irvine)	

* No separate premises for Tea.

WICK.....All Goods, except Tobacco ; Tobacco
under bond for home use or stores.*

IRELAND.

BALLINAAll Goods, except Tobacco ; Tobacco
under bond for home use or stores.

BELFAST.....All Goods.

COLERAINE.....All Goods, except Tobacco.*

CORK.....All Goods.

DROGHEDA.....All Goods.*

DUBLINAll Goods.

DUNDALKAll Goods, except Tobacco ; Tobacco
under bond for home use or for
stores.*

GALWAY.....
LIMERICK
LONDONDERRY
} All Goods.*

NEW ROSS.....All Goods, except Tobacco ; Tobacco
under bond for home use or for
stores.*

NEWRYAll Goods.*

SKIBBEREEN.....All Goods, except Tobacco ; Tobacco
under bond for home use or for
stores.*

SLIGOAll Goods.*

TRALEE.....Biscuit direct ; and all Goods removed
under bond, including Tobacco for
home use only.

WATERFORDAll Goods.

WESTPORTAll Goods, except Tobacco ; Tobacco
under bond for home use or stores.*

WEXFORDAll Goods.*

YOUGHAL.....All Goods, except Tobacco ; Tobacco
(Cork) under bond for home use or stores.*

* No separate premises for Tea.

COASTWISE.

Trade by sea from one part of the United Kingdom to another, deemed coastwise.—All trade by sea from one part of the United Kingdom to any other part thereof shall be deemed to be a coasting trade, and all ships employed therein shall be deemed coasting ships, and if doubt shall at any time arise as to what, or to or from what parts of the coast shall be deemed a passage by sea, the Commissioners of the Treasury may determine the same.—16 and 17 Vict., cap. 107, s. 13.

Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.—Every foreign ship employed in carrying goods or passengers coastwise from any part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of any of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—18 and 19 Vict., cap. 96, s. 13.

Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall, during the time such ship is so employed, be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships; nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in

respect thereof under any law or statute relating thereto.—18 and 19 Vict., cap. 96, s. 14.

Coasting ships confined to coasting voyage.—No goods shall be laden on board any ship in the United Kingdom to be carried coastwise, until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods shall be taken into or put out of any coasting ship at sea or over the sea; or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances; and in either case if the master shall not declare the same in writing to the Collector at the port where such ship shall afterwards first arrive, he shall forfeit £100.—16 and 17 Vict., cap. 107, s. 153.

Times and places for landing and shipping.—If goods shall be unshipped from any ship arriving coastwise, or be shipped, or water-borne to be shipped on Sundays or holidays to be carried coastwise; or unless in the presence or with the authority of the proper officer of the Customs; or unless at the times and places appointed, the same shall be forfeited, and the master of the ship shall forfeit £50.—S. 154.

Master to keep a cargo-book, and penalty for false entries.—The master shall keep a cargo-book, stating the names of the ship, the master, the port to which she belongs, and on each voyage, of the port to which she is bound, and at every port of lading an account of all goods taken on board, stating the descriptions of the packages, the quantities and descriptions of the goods, the names of the shippers and consignees, so far as such particulars are known, and at every port of discharge shall note the days on which any are delivered, and the times of departure; and such master shall produce such book on demand of any officer of Customs, who may make any remark therein; and if upon examination any package entered in the cargo-book as containing foreign goods shall be found not to contain such goods, that package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods not entered in such book, such goods shall be forfeited; and if the master shall fail to keep such cargo-book, or to produce it, or if at any time there be found on board goods not entered in such book as laden,

or any goods noted as delivered; or if any goods entered as laden, or any goods not noted as delivered be not on board, the master shall forfeit £20.—S. 155.

Account previous to departure to be delivered to Collector, and Commissioners may grant general Transires.—Before any coasting ship shall depart from the port of lading, an account in duplicate,* signed by the master,† shall be delivered to the Collector of Customs; and he shall retain the duplicate and return the original, dated and signed by him; and such account shall be the clearance of the ship for the voyage, and the Transire or pass for the goods expressed therein, and if any such account be false, the master shall forfeit £20. Provided that the Commissioners of Customs, whenever it shall appear expedient, may permit general transires to be given for the lading and clearance, and for the entry and unloading of any coasting ship and goods.—S. 156.

Notice of arrival—Excise goods and forfeiture.—Within 24 hours after the arrival of any coasting ship at the port of discharge, and before any goods be unladen,‡ the Transire, with the name of the place where the lading is to be discharged noted thereon, shall be delivered to the Collector or Controller, who shall note thereon the date of delivery; and if any goods on board be subject to any duty of Excise, the same shall not be unladen without the

* For Form of "Transire," see p. 55.

On the shipment for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O., No. 37, 1848.

† To be signed by and not for the master.—G. O., No. 12, 1850.

‡ Transires must be signed by the Collector of Customs except at 1st and 2nd class ports, where the signature of the 2nd clerk in the Long Room, "pro Collector," may be admitted.—G. O., No. 69, 1850.

§ The following articles are exempt from coast regulations on removal from one port in the United Kingdom to another, viz. :—

Ashes, viz. :—

" coal
" soap

Bavins for bakers' use

Bones for manure

Bricks

Chalk

Clay, of every description

Chippings of granite

Faggots

Fish, alive

Flints, picked off land

Gravel

Hay

Ironstone

Kelp and Lime

Meat, fresh

Packages, empty

Pebbles

Pots, chimney and flower, made of clay

Sand

Slates

Stones, all British quarried

Straw

Tiles and Pipes, made of clay

Timber & Wood, British, intended for pit props, and sleepers for railways.

authority or permission of the proper officer of Excise; and if any goods shall be laden or unladen contrary hereto, the master shall forfeit £20; and if any goods shall be laden or unladen contrary to any Act relating to the Customs, such goods shall be forfeited.—S. 157.

Officer may go on board and examine any coasting ship.—Any officer of Customs may go on board and search any coasting ship, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such ship; and the Collector of Customs may require that such documents shall be brought to him for inspection, and the master refusing to produce such documents on demand, or to bring the same to the said Collector when required, shall forfeit £20.—S. 158.

ISLE OF MAN.

Isle of Man deemed part of the United Kingdom.—The Isle of Man shall be deemed part of the United Kingdom for the purposes of this or any other Act relating to the Customs.—18 and 19 Vict., cap. 96, s. 24.

Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects, to the same laws, rules, and regulations to which British ships when so employed are now subject.—S. 13.

Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever, than British ships employed in like manner, or goods carried in such ships; nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—S. 14.

Foreign goods delivered out of charge in the Isle of Man, not to be brought to Great Britain or Ireland: not delivered out of charge, may be brought, under conditions.—No foreign goods, upon which a higher duty is payable upon importation into

Great Britain or Ireland, than into the Isle of Man, shall, after they have been cleared and delivered for consumption in the said isle, be shipped, or water-borne for shipment, into Great Britain or Ireland; nor shall any such, though not cleared and delivered as aforesaid, be removed or carried thence into Great Britain or Ireland until duly cleared by the proper officer of Customs, nor (unless reported for removal in the importing ship, in continuation of her voyage to Great Britain or Ireland) until sufficient security be given for due delivery there, under such conditions as the Commissioners may direct; and all goods removed or carried contrary hereto shall be forfeited; and every person aiding or concerned therein shall forfeit treble the value of the goods, or £100 at the election of the Commissioners.—16 and 17 Vict., cap. 107, s. 347.

Goods the growth or manufacture of the Isle of Man may be imported into Great Britain or Ireland on certificate—Particulars thereof—Act not to affect Excise drawbacks.—Goods, the growth of the Isle of Man; or manufactured there from materials the growth of that isle; or from materials not subject to duties in Great Britain or Ireland; or from materials upon which the duty has been there paid, and not drawn back, may be brought from the said isle into Great Britain or Ireland without payment of any duty: provided that such goods be charged with a proportion of such duties as shall fairly countervail any duties of Excise payable on the like sort of goods, the produce of that part of the United Kingdom into which they shall be brought; and articles wholly or in part manufactured in the said island from materials upon which a higher duty is payable on their importation into the United Kingdom than into the Isle of Man, may be brought from the said isle into Great Britain or Ireland, on payment of the duty payable on such goods in that part of the United Kingdom into which they shall be so brought. But before any goods shall be shipped to be carried to Great Britain or Ireland, as the growth of the Isle of Man; or as manufactures thereof from materials the growth of the island; or from materials not subject to duty in Great Britain or Ireland; or from materials on which the duty had been there paid and not drawn back, proof shall be made, by the written declaration of some competent person, with the name of

the intended shipper stated therein, that such goods (describing and identifying them) are of such growth, &c., as the case may be; and at the time of shipping (not being more than one month from the date of declaration) the shipper shall subscribe a declaration before the Collector of Customs, that the goods to be shipped are the same as mentioned in such declaration; thereupon, on demand, the Collector or Comptroller shall give to the master of the ship a certificate of such proof of produce or manufacture.—S. 349, 350, and 18 and 19 Vict., cap. 96, s. 23.

Stores of Manx Ships.—If any ship or boat, bound from the Isle of Man to Great Britain or Ireland, shall have on board stores of such articles exceeding the quantities specified below, such stores, together with the casks or packages containing them, and also the ship or boat, shall be forfeited.—S. 351.

	In ships or decked vessels.	In open boats.
Spirits, for each seaman - -	half-a-gallon	one quart
Tobacco, for each seaman - -	one pound	half-a-pound
Tes, for the whole crew - -	two pounds	one pound

Treasury may restrict imports.—The Commissioners of the Treasury may, by their order, at any time restrict the importation into the Isle of Man of any foreign goods to such quantities per annum, and in such manner as they may deem necessary; and also determine into what ports, and from whence, such goods may be imported.—S. 352.

Management and payment of duties for local purposes.—The Customs duties of the Isle of Man shall be under the control of the Commissioners of Customs, and shall be distinctly paid into the Exchequer as part of the consolidated fund of the United Kingdom: Provided that the Collectors of Customs are hereby authorized to retain, agreeably to directions given for that purpose by the Commissioners of Customs, such sums of money as may be sufficient to defray the necessary expenses of government, the administration of

justice, and other charges which may be deemed fit charges to be paid out of such duties. And in addition thereto, the annual sum of £2300, made payable by 8 and 9 Vict., cap. 94, s. 25, to Her Majesty's Receiver-general in the Isle of Man, is to be applied for the purposes of the Harbour Commissioners therein mentioned.—S. 353 and 354.

Additional allowance for public works in the Isle of Man.

—In addition to the deductions from the Customs duties hereinbefore provided for, there shall be set aside annually one-ninth part of such duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works of the island; and it shall be lawful for the Court of Tynwald to determine what improvements and public works shall be so undertaken; the Lieutenant-governor having a veto upon such decision.—S. 355.

British or Irish Spirits prohibited to be removed or exported from the Isle of Man to the United Kingdom.—No British or Irish spirits shall be removed or exported from the Isle of Man to any other part of the United Kingdom, under penalty of forfeiture thereof.—18 and 19 Vict., cap. 96, s. 12.

ISLE OF MAN.
TABLE OF DUTIES.

(18 & 19 Vict., cap. 97.)

	£	s.	d.
Coffee, the import duties in Great Britain or Ireland not having been there paid thereon lb.	0	0	2
Corn, viz., Wheat, Barley, Bere, or Bigg, Oats, Rye, Peas, Beans, Buckwheat, Maize or Indian Corn quarter	0	1	0
“ Wheat, Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, Bean Meal, Buckwheat Meal, and Maize or Indian Corn Meal cwt.	0	0	4½
Hemp		free	
Hops from Great Britain or Ireland		free	
Iron		free	
Spirits, viz. :—			
“ Rum Shrub of the British Possessions gallon	0	3	8
“ Rum and other Spirits of the British Possessions, not sweetened or mixed Spirits or Liqueurs, Cordials, or Perfumed Spirits gallon	0	3	8
“ Liqueurs, Cordials, mixed, sweetened, and Perfumed Spirits gallon	0	10	0
“ “ of the British Possessions, gallon	0	5	0
“ Brandy, Geneva, and all foreign Spirits not being Liqueurs, Cordials, or Perfumed Spirits gallon	0	6	0
“ British or Irish Spirits exported from a Duty-free Warehouse under bond in the United Kingdom gallon	0	3	0
“ Eau de Cologne, per flask (30 not containing more than one gallon) or gallon	0	0	4
Sugar, viz. :—			
“ Muscovado cwt.	0	1	0

		£	s.	d.
Sugar, viz.:—				
“	Sugar Candy, White or Brown, refined Sugar, or Sugar rendered by any process equal to refined, Foreign or British cwt.	0	3	0
Tea	lb.	0	0	6
Tobacco, viz.:—				
“	Unmanufactured lb.	0	1	6
“	Manufactured lb.	0	4	9
“	Cigars lb.	0	4	9
Wine	the tun of 252 gallons	12	0	0
Wood, all sorts				free
Goods, Wares, and Merchandise, brought from Great Britain or Ireland, and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty				free
“	Wares and Merchandise, the growth, produce, or manufacture of, and brought from Great Britain or Ireland, and not hereinbefore charged with duty			free
“	Wares and Merchandise, not the growth, produce, or manufacture of Great Britain or Ireland, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon			free
“	Wares and Merchandise imported or brought from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every £100 of the value thereof*	15	0	0

* All articles enumerated in the Tariff of the United Kingdom, and not enumerated in that of the Isle of Man, and which under the Tariff of the Island would be subject to the duty of 15 per cent., are to be admitted free of duty so long as the order permitting such free importation shall continue unrescinded.—T. O., 27th Aug., and G. O., No. 74, 1858.

RECIPROCITY.

A LIST OF COUNTRIES ENJOYING PRIVILEGES, UNDER TREATIES OF COMMERCE WITH GREAT BRITAIN.*

America (the United States of)	Peru (Republic of)
Austria (Empire of)	Portugal (Kingdom of)
Belgium (Kingdom of)	Prussia (Kingdom of) and other
Bolivia (Republic of)	States, forming the German
Brazil (Empire of)	Commercial Union, viz.:—
Bremen (Free city of)	Bavaria
Chili (Republic of)	Saxony
China (Empire of)	Wurtemberg
Costa Rica (Republic of)	Baden
Denmark (Kingdom of)	Hesse (Electorate of)
Dominican Republic	Ditto (Grand Duchy)
Equator (Republic of)	The States forming the Cus-
France (Empire of)	toms and Commercial
Frankfort (Free city of)	Unions of Thuringia, Nas-
Greece (Kingdom of)	sau, and Frankfort
Guatemala (Republic of)	Plata, Rio de la (the United
Hamburg (Free city of)	Provinces of)
Hanover (Kingdom of)	Roman States
Liberia (Republic of)	Russia (Empire of)†
Lubeck (Free city of)	Sandwich Isles
Mecklenburg - Schwerin (Grand	Sardinia (Kingdom of)
Duchy)	Sicilies (Kingdom of the Two)
Mecklenburg-Strelitz (ditto)	Spain
Mexican Republic	Sweden & Norway (Kingdom of)
Netherlands (Kingdom of the)	Swiss Confederation
New Grenada (Republic of)	Tahiti (Kingdom of)
Nicaragua (Republic of)†	Turkey (Kingdom of)
Oldenburg (Grand Duchy)	Tuscany (Grand Duchy)
Ottoman Empire	Uruguay (Oriental Republic of)
Paraguay (Republic of)	Venezuela (Republic of)

* *The Queen may restrict the privileges of Foreign Ships in certain cases.*—In case it shall be made to appear to Her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions, Her Majesty may, by an Order in Council, impose such prohibitions or restrictions upon the ships of such country as she may think fit.

Additional duties may be imposed.—When any preference is shown to national vessels over British vessels, or to articles imported or exported in national vessels, Her Majesty may impose additional duties on goods, or a countervailing tonnage duty, upon such ships.—16 and 17 Vict., cap. 107, s. 324-5.

The vessels of all such foreign powers as have treaties of reciprocity with this country, and the cargoes imported or exported, shall be admitted on payment of the same rates of local duties as those charged on British vessels and their cargoes.—O. C., 25th Feb. and 12th June, 1841.

† G. O., No. 75, 1860.

‡ G. O., No. 8, 1859.

EXPORTATION.

PRACTICAL OBSERVATIONS ON THE ENTRY OF GOODS AND CLEARANCE OF SHIPS OUTWARDS, IN THE PORT OF LONDON.

The important business of the export of merchandise, the entry of outward-bound ships and their clearance, is transacted in the outward department in the Long Room, the laws relating to which will be found at page 98. As a general rule, vessels are not permitted to take in outward cargo until their inward cargo is discharged; but as many ships will not safely float empty, and require heavy goods at the bottom, in the absence of sufficient ballast the Export Officer, upon the Tide Surveyor certifying that the vessel requires stiffening, and upon proper entry of the goods desired to be shipped, may issue a stamped note authorizing the shipment of such cargo before the discharge inwards is completed.*

Entry Outwards of Ships.—The master is required by himself or agent to deliver at the outward-department, Long Room, a certificate of the inward clearance of the last voyage of the ship, specifying the goods, if any, that have been reported inwards for exportation in the same ship, and to fill up the form of entry outwards.

Exports are of four descriptions, viz. :—

1. Free, which consist of goods of British produce or manufacture; foreign goods imported free of duty; and foreign goods on which all duties have been paid, and are not to be drawn back.

2. Goods under bond from the warehouse.

3. Goods entitled to drawback of Customs or Excise.

4. Goods transhipped.

To render the method of clearing these several descrip-

* B. M., 19th July, 1848.

tions of exports easily understood, the system adopted at the port of London is shown under separate headings.

FREE GOODS.

Free Goods are required to be cleared before shipment on No. 6 Shipping Bill, or they are liable to forfeiture, and the exporter or other person shipping them is liable to a penalty of £20. They must be shown under their distinctive headings, and the particulars of denomination, quantity by measure, weight, tale, &c., given in accordance with the prescribed list. The exporter must declare that the quantity, description, and value of the goods are correctly stated, the penalty for falsely stating them being £20; if, however, the exporter is unable to furnish correct particulars of the goods before shipment, he may enter the marks and numbers and general description of the goods, and postpone the specification of contents and value until within six days after the final clearance outwards of the vessel. The proper officer is empowered by law to call for invoices, bills of parcels, bills of lading, books, or other documents he may consider necessary to test the accuracy of such specification; and any person in whose hands the same may be, not producing them, is liable to a penalty of 40s. The shipping bill may contain any number of consignments, but it must bear a Customs adhesive stamp of 1s. 6d. for each set of bills of lading that may be signed by the master of the ship in respect of such goods. It must be presented at the outward-department, Long Room, or to the Export Officer at the station of shipment; and if the goods are to be shipped by lighter it must be accompanied by a receiving note, addressed to the mate of the ship, and be officially stamped. All goods cleared at the outward-department, Long Room, require a clearance note to be officially stamped, which is the authority to the wharfinger at any station in the port to ship the goods.

BONDED GOODS.

Goods Exported from the Warehouse under Bond.—The exporter is required to prepare a bond note, and to give bond at the Bond Office for the due exportation and landing of the goods at the port of destination named; also a No. 5 Shipping Bill, and have it noted at the outward-office,

Long Room, that the vessel is entered outwards, and is of legal tonnage, viz., 50 tons.* If they are warehoused at several places, a bond note and shipping bill are required for each station. Bond being entered into, the bond note is returned to the exporter, who enters upon the shipping bill (having a stamp of 1s. 6d. for each consignment by sets of bills of lading affixed) the particulars of the intended shipment, and delivers the bond note and shipping bill at the Controller of Accounts Office for the station where the goods are warehoused, together with a Locker's order, and also a dandy note if the goods are to be removed by cart; but if they are to be water-borne direct from the warehouse to the ship, or delivered from the warehouse into ship alongside, or if the ship is in the same dock, a black pricking note is issued in lieu of dandy note. The bond note and shipping bill are retained by the Controller of Accounts, who forwards the former to the Examiner, and the latter to the outward-department, Long Room, where a copy is made, called a "slip," and forwarded to the Export Officer on the station where the vessel is loading. The Locker's order and dandy note, or pricking note, as the case may be, are forwarded by the exporter to the Locker, who delivers the goods, takes a receipt for them from the carman or lighterman, and forwards the Locker's order, with the delivery certified, to the outward-department, Long Room. If the goods are removed by cart, the Locker sends the dandy note with them, under cover, addressed to the Export Officer on the station of shipment, the exporter being there required to make out a red pricking note. The Export Officer having identified the goods, records his examination on the dandy note, issues the pricking note authorizing the receipt of the goods on board the vessel, and having certified the shipment on the dandy note, forwards it to the outward department of the Long Room. If the goods are removed by lighter, the Locker issues the black pricking note to the lighterman, and the goods may be at once shipped. In either case their receipt on board is certified on the pricking note by the master, mate, or tide-waiter, the signature of the master or mate being countersigned by the Export Officer, who, having received the

* Continental Steamers are exempt from this regulation.—B. M., 16th July, 1858.

particulars of intended shipment by the slip before mentioned, certifies on it the shipment of the goods, and returns it to the Outward Department, where the pricking notes are subsequently produced at the time of clearing the ship outwards.*

Goods removed under through-bond for immediate Exportation, per G. O., No. 50, 1857.—The bond is given at the port of removal, a despatch being forwarded to the Collector at the port of intended shipment. Upon the receipt of the despatch the exporter is required to present to the proper officer in the Long Room a No. 5 shipping bill (with the export stamp affixed) in duplicate; or if the goods consist of tea, spirits, or tobacco, then in triplicate. The shipping bills are retained, and the despatch is forwarded under cover to the station where the goods are to be shipped, and where the exporter is required to prepare a pricking note. The despatch then becomes of the same value as the dandy note before referred to, and the shipment proceeds; finally the duplicate shipping bill is forwarded with the shipment certified to the Collector at the port of removal. These goods must be shipped within the time allowed in the despatch, according to the terms of the bond, or must be warehoused.

Goods removed under Excise through-bond for immediate Exportation.—Bond is given to the Inland Revenue at the place of removal, and a certificate is forwarded to the port of shipment. The exporter is required to present a No. 5 shipping bill (with export stamp affixed) in duplicate, and proceed as for removal under Customs through-bond; the shipment of the goods being finally certified on the certificate, it is returned to the Inland Revenue. These goods must be shipped within the time named on the permit and certificate, or fresh bond must be entered into at the Excise Office, and a new permit and certificate obtained from that department.

Goods Transhipped.—These goods must be reported in transit by the master of the importing ship, and if not so reported, the report may be amended on application to the Collector within 24 hours after the ship has reported. A duplicate or copy of report is obtained at the Report Office,

* A Duplicate Shipping Bill is required for Tea, Spirits, and Tobacco.

where the bond note is certified. The exporter having entered into bond, presents the bond note, duplicate of report, No. 5 shipping bill (printed in red, and with the export stamp affixed, and in duplicate if the goods consist of tea, spirits, or tobacco), with pricking note and transshipping order, all properly filled in, to the proper officer in the Long-room, who retains all but the pricking note and transshipping order, which are returned to the exporter. The transshipping order being delivered on board the importing ship, the goods are delivered into lighter or ship alongside, in charge of an officer at the expense of the shipper, the charge being 4d. per hour from the time the officer is appointed until the goods are delivered into the exporting ship. The transshipping regulations are fully given at page 108.

N.B.—Goods which are transshipped on an original bill of lading, signed in the foreign port to pass through to the port of destination, and for which no fresh bills of lading are issued in this country, and where there is no change of ownership or in the responsibility of the shipowner, are exempt from the export stamp of 1s. 6d.—B. O., Aug., 1860.

DRAWBACK GOODS.

Goods entitled to Customs Drawback on Exportation.—The exporter having entered into bond, presents a No. 5 shipping bill (with export stamp affixed) to the proper officer in the Long Room, where the debenture is prepared from the bond note and “slip” forwarded. The shipping bill being returned to the exporter, he is required to produce it with the goods, and prepare a pricking note at the station where they are to be shipped. The export officer having examined the goods, issues the pricking note, and having certified the shipment, the shipping bill is returned to the export-department, Long Room, where the debenture is certified after the vessel has sailed from the port.

Goods entitled to Excise Drawback on Exportation.—A certificate of the goods to be exported is to be obtained by the exporter from the Inland Revenue Office, and presented, with a No. 5 shipping bill (with the export stamp affixed) at the outward-department, Long Room, where the shipping bill and certificate are compared, and the latter forwarded under cover by the exporter to the station of shipment, where he is required to make out the pricking note, unless

the goods are water-borne for shipment, in which case the pricking note is made out on presenting the documents in the Long Room; the examination and shipment of the goods being certified on the certificate, and returned to the outward-department, Long Room, it is forwarded to the Inland Revenue Office after the vessel has sailed, where the drawback is paid.

Plate entitled to Drawback on Exportation, is cleared in the same manner as other goods for Drawback, with the addition of a declaration* of the maker that the plate is of wrought gold or silver, has been stamped with the Goldsmiths' Hall mark (denoting that the stamp duty has been paid), and is new, and has never been used. The debenture is certified after the vessel has sailed, and the drawback is paid by the Goldsmiths' Company.

SHIPMENT OF STORES.

Goods shipped as Stores from the Bonded Warehouse.—The master, owner, or other person shipping the stores is required to enter into store bond,† and deposit the bond note in the outward-department, Long Room; the master or owner is also required to sign, in the presence of any export officer, the authority for the store dealer to supply the stores, and enter upon it the number of his crew and passengers, also the tonnage of the vessel. The store dealer enters, upon red and black store shipping bills, the particulars of the goods requested, and presents them to the store clerk in the outward-department, Long Room, who, granting the allowance according to the scale at page 152, retains the bond note and authority, and returns the black and red shipping bill to the shipper, who takes them to the Controller of Accounts Office for the station where the goods are warehoused. The black store bill answers the purpose of the bond note in goods exported as cargo, and the shipment proceeds in the same manner as described under that head.

Goods shipped as Stores entitled to Drawback on Exportation.—The store bond and authority are required as before described. The allowance being granted on a red store

* See declaration and plate marks, at p. 141.

† See p. 143.

shipping bill, the shipment is proceeded with in the same manner as drawback goods shipped as merchandise.

Goods removed from other Ports for shipment as Stores without being re-warehoused under G. O., No. 83, 1857.—Store bond being entered into and authority signed by the master, the quantity is granted by the store clerk in the Long Room, on a red store shipping bill, which he retains. The despatch is forwarded (under cover) by the shipper to the station of shipment, when the goods are treated in the same manner as goods removed under a through-bond, a letter of advice of the shipment being forwarded to the port from which they were removed.

GOODS CLEARED, NOT SHIPPED.

Free Goods.—The exporter, either by himself or agent, must correct and make perfect the shipping bill for such goods within three days after the final clearance outwards of the ship, or he is liable to a penalty of £20.—22 and 23 Vict., cap. 37, s. 3.

Bonded Goods are required to be transferred to some other vessel, or returned to the warehouse within a reasonable time. If transferred, transfer bond must be entered into, and the shipment proceeds on a new shipping bill and pricking note without further documents, transfer being made in the outward-department, Long Room.

Bonded Goods not delivered from the Warehouse after clearance for Exportation.—The documents must be certified by the Controllers of Accounts that the goods are not delivered, and are re-entered in the register. If to be subsequently shipped, the goods must be cleared *de novo*.

Bonded Goods water-borne for Shipment, not shipped, may be landed for transfer into the charge of the export officer on the station where the ship was laden, the receipt of the goods being certified on the slip which is forwarded to the outward-department, Long Room.

CUSTOMS EXPORT STAMPS.

Clearance of Sundry Goods from various Stations.—Goods being one or more consignments, whether exported under bond from the warehouse or for drawback, and also free

goods, may be entered on one general shipping bill, with the proper number of export stamps affixed, according to the number of sets of bills of lading to be signed by the master of the ship in respect of the goods indorsed upon it; supplementary shipping bills issued from time to time, as the goods are entered upon the general shipping bill, during the lading of the ship, impressed with the principal Searcher's official stamp, in proof that the proper adhesive stamp has been affixed to the general bill, are received at the several departments as duly stamped.—B. O., 1st June, 1860.

Transfer and return of Customs Export Stamp.—If no portion of the goods cleared for a vessel have been shipped by virtue of the stamp or stamps, in respect to the consignment to which they relate, they may be transferred to another vessel without an additional stamp; and if not to be exported, and no goods have been exported by virtue of the stamp or stamps, the value of the stamps may be returned by over entry-certificate (G.O., No. 58, 1860), certified in the outward-department, Long Room. The exporter must in such case declare that no goods have been shipped by the entry for which he claims return of stamp duty.

CLEARANCE OUTWARDS OF SHIPS WITH CARGO.

General Regulations.—The master of the ship, by himself or agent, is required to produce, at the outward-department, Long Room, all the pricking notes for the bonded and drawback goods shipped as cargo or stores on board his vessel, with the receipt of the same signed by himself, mate, or Customs Officer on board, his own signature or that of his mate being duly attested by the export officer; and to prepare a content furnishing the marks and numbers, number and description of the packages of bonded and drawback goods shipped as cargo on board his vessel, which being compared with the shipping bills received from the various departments, and counter-checked with the pricking notes, is signed by the clearing clerk. The victualling bill of the ship is prepared from the list of stores granted to her, which being proved by the pricking notes to be shipped, the victualling bill is signed by the store clerk, and to it are affixed the duplicate shipping bills, if any,

and copy of report for any goods reported inwards for exportation in the same ship. To these is affixed a clearance card or label; and the whole being officially sealed, the clearance so far is signed by the proper officer. The master is then required to produce the following documents, viz., the ship's certificate of registry if a British ship, or tonnage certificate if a foreign; the receipts for light dues from the Trinity House; Dover and Ramsgate harbour dues, and other local dues, if any, payable; and if a British ship, the shipping master's (A.A.) certificate;* and if a British steam vessel, the Board of Trade half-yearly certificate;† and if with passengers under the Emigration Act, the passenger list and certificate of the emigration agent; finally, having subscribed to a declaration at the foot of the content, that it contains a true account of the goods shipped or intended to be shipped on board his vessel, and that the requirements of the Merchant Shipping Act, 17 & 18 Vict., cap. 104, have been complied with, the victualling bill, clearance card, and content are certified by the proper officer, and the ship's clearance is completed.

N.B.—Steam vessels are not required to produce the pricking notes for cargo before clearance of the ship.

NOTE,

The clearance and shipment of goods at the OUTPORTS differ from the practice observed in London, where the Commissioners of Customs, under the power vested in them by "The Customs Tariff Amendment Act, 1860," have directed that the shipping bill shall be used as the document upon which all goods shall be cleared, while at the Outports the shipping bill is only used for goods exported under bond, and the exporter is required to furnish a copy of each set of bills of lading, signed by the master of the ship; such copy being indorsed with a specification of the particulars of the free goods for statistical purposes, and having the Customs stamp of 1s. 6d. affixed.—23 Vict., cap. 22, s. 21 to 29.

* 14 & 15 Vict., cap. 96, s. 5.

† 14 & 15 Vict., cap. 79, s. 3.

LAWS GOVERNING THE EXPORTATION OF GOODS AND THE EXPORT CHARGE.

(16 & 17 Vict., cap. 107; 18 & 19 Vict., cap. 96; and 23 Vict., cap. 22.)

There shall be charged on the exportation of any Goods from Great Britain and Ireland, upon every Customs Bill of Lading (23 Vict., cap. 22), 1s. 6d.

Construction of the Term "Bill of Lading," which is to be the Entry outwards of Free Goods, but not to include more than one Consignment.—This term shall include any instrument used on the consignment or forwarding goods to foreign parts; and also shall include the shipping bill required under the "Customs Consolidation Act, 1853," if the Commissioners of Customs shall direct the same to be used in London, or at any other place, as and for the bill of lading required by this Act; and the Customs bill of lading shall be a counterpart of such bill of lading, except where the shipping bill shall be used as aforesaid for the bill of lading; in which case such shipping bill shall be the Customs bill of lading.

Bills of Lading to be delivered within time prescribed.—The "Customs Bill of Lading," not being in the form of a shipping bill relating to the goods exported, together with the specification* indorsed thereon, or annexed thereto, shall, either before, or within 24 hours after final clearance of the ship, be delivered by the exporter to the officer of Customs, with a declaration that such specification is true, except where it may be more convenient to postpone its indorse-

* If any ship having cargo on board shall depart from any port without being duly cleared, the master shall forfeit £100.—18 & 19 Vict., cap. 96, s. 11.

Accuracy in the declaration of the value of British merchandise exported is a point to which great importance is attached. It is the duty of the Customs officers to give all the attention in their power to the subject, and whenever it shall appear necessary, they are to impress upon shippers the importance of not entering any specification of value without the most careful regard to the real amount thereof.—G. O., No. 125, 1865; and No. 24, 1862.

ment or delivery, in which case the exporter, within such 24 hours, shall deliver the "Customs Bill of Lading," and within six days thereafter the specification. Where the shipping bill shall be used for the Customs bill of lading, it shall be delivered prior to the shipment of the goods, and shall contain all the particulars required, unless it be more convenient to postpone the delivery of such particulars, in which case the shipping bill may contain only the marks and numbers, the number of packages and general denomination of the goods, with the name and address of the exporter or agent; but in such case the specification must be delivered within six days after the final clearance of the ship. The Customs officer may demand the invoice, bills of lading, and such other documents as may be necessary to test the accuracy of the specification. The exporter failing to comply with such requirements must forfeit 40s. for each offence.—23 Vict., cap. 22, s. 22.

Bills of Lading, &c., relating to Goods conveyed by Carriers.
—When goods are delivered by any exporter to any forwarder to be exported from any port, such exporter shall in all cases where a shipping bill is now required, prepare, sign with his address, place of abode, and deliver to such forwarder the Customs bill of lading or shipping bill, whereon must be affixed the signature of the master of such ship, and either before or within 24 hours after the final clearance of such ship, deliver it to the officer of Customs at the port of shipment; and if such Customs bill of lading shall not at the time of delivery to such officer be indorsed with the specification required, the exporter shall, within six days after the final clearance of the ship, transmit to the officer of Customs of the export department at the port of shipment the separate specification required. Every exporter who shall fail to comply with such requirements, shall forfeit 40s.; and every such forwarder who shall convey any goods to any port of shipment, to be there shipped and exported by him, without such Customs bill of lading, shall forfeit for every such offence the sum of 40s.—S. 23.

Penalty on Exporter, &c., shipping without Bill of Lading.
—If any exporter shall have shipped for exportation any goods for which the Customs bill of lading shall not have been delivered within the time specified by this Act, after the final clearance of the exporting ship, to the proper officer

of Customs, or for which the shipping bill* shall not have been so delivered prior to shipment of the goods, such exporter shall forfeit a penalty of £20.—S. 25.

Master or Owner to deliver a Manifest of Goods shipped.—The master or owner of every ship in which any goods shall be shipped for exportation shall, within six days after the final clearance of such ship, deliver to the officer of Customs a manifest of all the goods so shipped, distinguishing each consignment, and furnishing the names of the respective consigners and the number of consignees according to the sets of bills of lading; and shall make a declaration that it contains a true account of all goods exported in such ship; and if he fail to deliver the same within the time, or to make such declaration, he shall forfeit £20; but if the whole of the bills of lading relating to the goods exported in any ship, and duly signed by the master or his agent, shall be delivered by him to the officer of Customs either at or within 24 hours after the final clearance, with a declaration that they represent the whole of the cargo exported, the delivery of the manifest may be dispensed with; or in case such manifest, if delivered, shall contain all the information required to be given in the indorsed or separate specification prescribed, with a declaration by the master or his agent that the same is true, such manifest shall be taken by the officer of the Customs in lieu of such specification.—S. 26.

Customs Bill of Lading, &c.—Evidence.—In case the Customs bill of lading, &c., be required as legal evidence, certified copies thereof shall be admissible for that purpose; and any person interested therein requiring inspection or certified copies, shall pay to the Customs officer for every such inspection the sum of one shilling, and for every certified copy not exceeding 1080 words and figures, the sum

* *Goods to be correctly stated in the Declaration on Shipping Bills.*—In addition to the declaration upon the shipping bill, the exporter or his agent shall declare that the quantity and description of the goods mentioned in such shipping bill are correctly stated. If the same be false in any particular, the person making the same shall forfeit £20.—22 & 23 Vict., cap. 37, s. 3. Coin and bullion, as well as other goods shipped as merchandise, without being duly entered and cleared, are liable to forfeiture under sec. 144.—G. O., No. 5, 1859.

Shipping Bills not acted upon to be notified.—In the event of the goods or any portion thereof not being duly shipped, the exporter must, within three days after the final clearance outwards of the ship, attend the proper officer of Customs, either by himself or his agent, and correct such shipping bill by striking out such of the goods entered therein as shall not have been shipped, under a penalty of £20.—22 & 23 Vict., cap. 37, s. 5.

of two shillings and sixpence, and the like sum for every additional 1080 words and figures.—S. 27.

No Customs Bill of Lading to be valid if not stamped.—No “Customs Bill of Lading” shall be valid without a stamp of the value of one shilling and sixpence thereon, nor shall any other bill of lading be valid without the stamp of sixpence thereon already imposed by law; and any person signing or using any Customs bill of lading, or other bill of lading without the proper stamp thereon, shall forfeit 40s. for every such offence.—S. 29.

Entry of warehoused goods outwards in ships of not less than 50 tons, except to Guernsey or Jersey.—Warehoused goods shall not be entered for exportation from the United Kingdom in ships of less burden than fifty tons; except to Guernsey or Jersey, in ships of not less than forty tons regularly trading to those islands.—16 & 17 Vict., cap. 107, s. 117.

Master to deliver Certificate of last clearance inwards, and to make Entry outwards.—Before any goods shall be taken for exportation, the master or his agent shall deliver to the Collector or Controller a certificate of the due clearance inwards or coastwise of his ship of her last voyage; and shall deliver therewith an entry outwards, signed by himself in the following form* or to the same effect. And if such ship shall have commenced her lading at some other port, the master shall deliver to the searcher the clearance of such goods from thence, and if any goods be taken on board any ship at any port before she shall have there been entered outwards (unless a stiffening order be issued by the proper officer to lade heavy goods when necessary, for exportation on board such ship), the master shall forfeit the sum of £100.—S. 118.

Goods to be shipped on proper days and places—Entry and clearance required—Searcher may open packages and examine goods.—No goods shall be shipped, put off, or water-borne to be shipped for exportation, except on days not being Sundays or holidays, nor from any place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship, and due entry of such goods, nor before such goods shall have been duly cleared for shipment, on pain of forfeiture; and it shall be lawful for the searcher to open all packages, and

* For Form of Entry Outward, see p 51.

fully to examine all goods shipped or brought for shipment, and the opening for that purpose of packages containing goods upon which any drawback is claimed, and the weighing, repacking, landing (when water-borne), and the shipping thereof, shall be done at the expense of the exporter.—18 & 19 Vict., cap. 96, s. 9.

Goods under Bond for Exportation to be duly shipped.—If goods delivered from a warehouse for exportation, or for removal from one port to another under any bond required by the laws relating to the Customs on the exportation or removal of such goods, shall be illegally removed from any carriage, lighter, &c., prior to shipment on board the exporting or removing vessel, or from any carriage, ship, &c., in which the same shall have been shipped or laden, such bond shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed for the landing or removal and re-warehousing of such goods at the place of destination shall not have expired.—22 & 23 Vict., cap. 37, s. 3.

Inland Revenue drawback—Notice to Officer—Order to Searcher—Shipment to be certified.—No drawback of Excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of Excise, and produced to the searcher, at the time of clearing, a proper document from the officer of Excise; and if they be found to correspond therewith and be duly exported, the searcher shall certify the shipment upon that document, and transmit it to the officer of Excise.—16 & 17 Vict., cap. 107, s. 122.

Shipping Bill signed by the Searcher to be the clearance for the goods.—The shipping bills filled up, and signed by the exporter, and countersigned by the searcher, shall be the clearance for all goods enumerated therein; and if any such goods shall consist of tea, spirits, or tobacco, the exporter or agent shall furnish to the searcher an account, containing full particulars thereof, which when certified by the searcher, shall accompany the ship, and have the same force as the cockpit in use prior to the passing of this Act; and if a similar certificate in respect of other goods shipped for exportation be required, the searcher shall certify the same in like manner. If such certificate be required in any

particular form for goods destined for the Zollverein* or other foreign state, or under the name of cocket, such certificate may be so prepared and denominated.—16 & 17 Vict., cap. 107, s. 126.

Drawback or warehoused Goods for shipment to be carried by licensed Lightermen.—If goods cleared for drawback or from the warehouse shall be carried or water-borne, to be put on board ship for exportation by any person not authorized to act as a licensed lighterman, or by any person not in the employ of an authorized lighterman, every such person shall for such offence forfeit the sum of £20.—S. 127.

Warehoused Goods removed or shipped without authority, forfeited.—If any goods taken from the warehouse for removal or for exportation, be removed or shipped, except under the authority of the proper officer of Customs, and in such manner as the officer shall permit, the same shall be forfeited.—S. 128.

Commissioners may remit Duty on warehoused Goods accidentally lost or destroyed in Removal.—If goods entered for delivery, removal, or exportation, be lost or destroyed by unavoidable accident, either in delivery from the warehouse or in the shipping thereof, the Commissioners of Customs may remit the duties thereon.—S. 129.

Issuing and passing Debentures.—For computing and paying drawback a debenture shall be prepared by the Collector, certifying the entry outwards of such goods, and when they have been duly exported, the shipment shall be certified by the searcher, and thereupon it shall be computed and passed.—S. 130.†

Declaration as to Exportation and right to Drawback—Also, the name of Person entitled to be declared—Payment within Two Years.—The person entitled to drawback, or his agent, shall make and subscribe a declaration upon the

* Vessels clearing for the Baltic are not to be required to take out cockets, the ground for which having been removed by the repeal of the Sound Dues.—G. O., 20th January, 1858.

† Scale of Stamp duties payable on any debenture or certificate for entitling a person to receive a drawback of duties of Customs or Excise; or any bounty payable for goods exported—

	£	s.	d.
Where the drawback shall not exceed £10	0	1	0
Where the same shall exceed £10, and not exceed £50	0	2	6
Where the same shall exceed £50	0	5	0

Schedule of 16 & 17 Vict., cap. 59.

Debentures for drawbacks should in all cases be signed by the Landing Surveyor and the Searcher, or by two Searchers.—G. O., No. 104, 1856.

debenture that the goods mentioned therein have been actually exported, have not been relanded, and are not intended to be relanded in the United Kingdom; and at the time of entry and shipping, such person was and continued to be entitled to the drawback, and the name of the owner shall be stated in the debenture, which shall then be delivered to him or his agent; but no debenture shall be paid after the expiration of two years from the date of shipment of the goods.—S. 131 & 132.

Warehoused or Debentured Goods for Export, if relanded or carried to Guernsey, &c., without entry, forfeited.—If goods cleared to be exported for drawback, shall not be duly exported (such goods not having been duly relanded or discharged as short-shipped), or shall be unshipped or relanded in the United Kingdom, or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped for such islands), they shall be forfeited, together with any ship, &c., used in so carrying such goods from the ship; and the master or person by whom such goods were unshipped, &c., or who shall aid, or be concerned therein, shall forfeit a sum equal to treble the value of the goods, or a penalty of £100, at the election of the Commissioners.—S. 133.

*Wine from Warehouse for Officers in the Navy.**—Wine intended for the consumption of Officers in the Navy, on board such of Her Majesty's ships in actual service as they shall serve in, may be taken from the warehouse without payment of the duty, not exceeding the following quantities, in any one year, viz.:—*

	Gals.
For every Admiral,	1,260
„ Vice-Admiral	1,050
„ Rear-Admiral	840
„ Captain of the 1st and 2nd Rate . .	630
„ Captain of the 3rd, 4th, and 5th Rate	420

* London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Hull, Shields, Yarmouth, Falmouth, Dublin, Belfast, Cork, Leith, Glasgow, Aberdeen, Greenock, Dundee, and Waterford, are ports approved for the shipment of such Wines. But officers commanding revenue cruisers may receive the same allowance duty free from their ordinary ports of rendezvous.—G. O., 18th Sept., 11th Dec., 1817, and No. 169, 1848, to Aberdeen.

For every Captain of an inferior Rate . . .	Gala. 210
„ Lieutenant and other Commanding Officer, and for Marine Officer, Master, Purser, and Surgeon, .	105

Officers leaving the Service, &c., such Wine may be transferred to others.—Upon leaving the service, or removing to another ship, officers of Customs may permit the transfer of wine from one officer to another; but if it be not laden on board the ship for which the same was intended, or be unladen from such ship without permission, the same shall be forfeited.—S. 136.

Pursers of Her Majesty's Ships of War may ship Tobacco for the use of Crew, free, on giving bond.—The purser of any of Her Majesty's ships of war in actual service may enter and ship any tobacco warehoused in his name, for the use of the ship in which he shall serve, sufficient to serve the crew for six months, after the rate of 2 lbs. each by the lunar month, provided such purser shall deliver a certificate from the captain, stating the name of the purser and the number of men belonging to the ship, and shall give bond that no part of the tobacco shall be relanded without leave of the officers of Customs.—S. 137 to 139.

Clearance of Ships outwards.—Before clearance outwards, if there be on board any ship goods part of the inward cargo reported for exportation in the same ship, the master shall deliver to the searcher a certified copy of the report inwards of such goods; and if this copy be found to correspond with the goods so remaining, the searcher shall sign the same, to be filed with the certificates or cockets, if any, and victualling bill of the ship. And the master shall also deliver a content* of such ship to the searcher, and shall answer such questions as he shall demand of him concerning the ship, the cargo, and the intended voyage. And before clearance, the certificates, if any, shall be delivered to the searcher, who shall compare the Shipping Bill with the content and certificates, if any; and file such certificates, copy of report inwards of goods reported for exportation in such ship, if any; and the Victualling Bill, with a label

* For Form of Content, see p. 54.

attached and sealed thereto, in the form and to the effect following:—

[Seal]

Number of Certificate [Number in figures.]

Ship [Name of Ship.]

Master [Name of Master.]

[Date of Clearance] [Signature] _____ Searcher.

[Signature] _____

Collector or Controller.

and such label, when filled up, and signed by the Searcher and the Collector or Controller, shall be the clearance and authority for the departure of the ship.—S. 141 & 142.

Ship in ballast—Clearance to be notified on Victualling Bill.—Before any ship shall depart not having goods on board, except stores from the warehouse, the Collector or Controller shall clear such ship in ballast by notifying the clearance and the date on the victualling bill, and delivering it to the master, and ships having only passengers with baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast; and if such ship shall depart without being so cleared if she have any such stores on board, the master shall forfeit £100.—S. 145.

Officers may board Ships after clearance, and goods on board without certificate where required, forfeited.—Officers of Customs may board any ship after clearance outwards within the limits of any port within 4 leagues of the United Kingdom, and demand the ship's clearance; and if there be any goods on board in respect of which certificates are required, not contained in such ship's certificates, or any stores not indorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such certificates be not on board, the master shall forfeit £20 for every package of goods contained in such certificates and not on board.—S. 146.

Seals upon Stores from the warehouse broken—Master to forfeit £20, and ships not bringing to at stations, penalty £20.—If any officer of the Customs shall place lock, mark, or seal upon

goods taken from the warehouse without payment of duty as stores, and such lock, &c., be wilfully opened or broken, or if such stores be secretly conveyed away, before the final departure of such ship on her foreign voyage, the master shall forfeit £20; and if any ship departing from any port shall not bring to at such stations as shall be appointed for the landing of officers, or for further examination previous to departure, the master shall forfeit £20.—S. 147 & 148.

Time of exportation and departure defined.—The time of exportation shall be that at which any goods shall be shipped on board the export ship, and that of the last clearance shall be deemed the time of departure of such ship.—S. 149.

Goods that may be prohibited to be exported.—The following goods may be prohibited to be exported or carried coastwise:—Arms, ammunition, gunpowder, military and naval stores, and any articles capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, &c.; and if any goods so prohibited be exported, carried coastwise, or water-borne for that purpose, they shall be forfeited.—S. 150.

TRANSHIPMENT REGULATIONS.

[APPLICABLE TO GOODS BROUGHT TO THIS COUNTRY FROM
FOREIGN PARTS.]*

(T. O., 26th April, 1850.)

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name, and declared "in transit;" no goods described under a general denomination, such as "Merchandise," or "Contents unknown," to be entitled to the privilege.

2. Constructive warehousing to be entirely abolished, and in lieu thereof the following regulations adopted.

3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee for his own particular goods, if so desired; the bond to reach the integrity of the import as well as export transaction.

5. All goods to be indorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar of the station; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond note.—Transshipment cockets to be of a different form to others, and none but transshipment goods to be indorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and in charge of a tidewater, to be conveyed to the dock or station designated. The Registrar to mark on the report against the said goods the

* These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, Goole, Grimsby, Newhaven, and Poole.

day and hour on which such order issued, and the name of the export ship.*

7. On the goods arriving at the docks, the tidewaiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, who will sign the cocket and bill, adding the hour and day of such certification: the cocket and bill to be then forwarded to the searcher for the station where the export vessel is lying; or if he is already sufficiently employed, the Registrar is to appoint a searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs officers. The Registrar is to retain the bond note and report and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the searcher receiving the cocket and bill, he is forthwith to visit the lighter, and if no unnecessary delay has taken place, he may at once issue the pricking note, authorizing the delivery of the goods into the export vessel, and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any particular package, unless suspicion exists, in which case he is to communicate with the landing surveyor, and take his directions thereon.

9. When it shall be necessary to examine any package of delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an officer to go in charge of every description of goods entered for transit, the expense attending the same to be borne by the merchant being charged at the rate of 6d. per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made; but wine, spirits, tea, tobacco in cases, and boxes, bales or serons, shall be conveyed in deck craft only, secured under the Crown's locks.

* If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the clerk of the Inward Report Office.

11. Where the goods are conveyed by lighter, they are to be taken to the searcher on the station where the vessel is lying, within 24 hours in London, and 12 hours at the out-ports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that transhipment may be confined to *bona fide* transactions, and that lighters may not be floating warehouses for unexamined goods, six days will be allowed for the completion of transhipments for all goods except for spirits, wines, tea, and tobacco, for which three days only will be allowed: if at the expiration of the time specified the shipment of the goods on board the export vessel shall not have commenced, the searcher is to refuse to certify to them as a transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported, and another export vessel be ready to take the same, they may be short-shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel and put into the other, the Registrar shall specially appoint an officer to superintend the transaction, such officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars indorsed. During the transit of the cargoes, which are to be tallied out of the one vessel into the other by different tidewaiters, the proper officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination. Should it be requisite to examine goods of a delicate nature, they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining

floor for examination, in charge of a tidewaiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships indorsed thereon (as before directed), to the office searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the examiner in the usual course for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A blue book with a short copy to be forwarded by the searcher to the examiner.

17. All transshipments to be confined to the times specified in 110th section of the Regulation Act, and no transshipment operations to be continued after dark, unless with the express sanction of the board or principal officers at an outport.

18. In every case of transshipment, the export vessel not to be of less than 50 tons register.

19. These regulations supersede all others on the subject.

20. No transshipment to take place in the river below Deptford creek, and when practicable, the tidewaiters are to be relieved every eight hours during the winter, and every twelve hours in summer; and no lighter or lug boat is to convey transit goods, unless a proper shelter be constructed therein to protect the tidewaiters from the inclemency of the weather.

N.B.—Since the foregoing regulations were framed in 1850, cockets have been abolished, and the tonnage of vessels carrying goods under bond reduced to 50 tons by "The Customs Consolidation Act, 1853."

TRANSHIPMENT OF CORN REGULATIONS.*

[APPLICABLE TO PORTS ONLY TO WHICH THE GENERAL TRANSHIPMENT REGULATIONS HAVE NOT BEEN EXTENDED.]

Application having recently been made to the Board by importers of Corn at several Outports (to which the General Transhipment Regulations have not been extended), that Corn may be allowed to be transhipped from the importing vessel to another vessel for foreign parts, without payment of duty,

The Board sanction the transhipment of Corn, under the following conditions, at those ports where the General Transhipment Regulations, approved by the order of the Lords of the Treasury of the 26th April, 1850, are not in force, viz. :—

That the Corn intended for immediate exportation be reported “in transit,” and that a duplicate of the Report be furnished.

That the Corn be entered for transhipment by Shipping Bill, and the proper Bond be executed, either by the consignee or consignees of the import ship, or by the exporter or exporters, as may be desired; the Bond to record the import as well as the export transaction.

That the Registrar or Searcher do compare the documents, and, if found to agree, he do issue his order for the delivery of the Corn from the import into the export ship (provided the vessels lie alongside each other), in charge of a Tide-waiter; and, should it be found necessary to forward the Corn from one vessel to the other by Lighter, an Officer is to be sent in charge of the same, at the expense of the party giving the Bond, and at the rate of 4d. per hour.

That the Searcher do make frequent visits both to the import and export ships during the operation; and, when completed, that he do certify the shipment on the Shipping Bill, retaining the Bond Note and copy of Report, on which he is to state the name of the export ship, with the date of the completion of the transaction—the Shipping Bill to be annexed to the ship's file and transmitted to the Examiner in the usual manner.

At those Ports where Corn is discharged by the Officers of the Waterguard, the duty of the Searcher may be performed by the Tide Surveyor.

* G. O., No. 2, 1857.

LIST OF ARTICLES
OF
BRITISH & IRISH PRODUCE & MANUFACTURES
TO BE DISTINGUISHED IN THE
EXPORT ENTRIES AT THE CUSTOM-HOUSE,
AND IN THE
OFFICIAL REGISTRY OF EXPORTS FROM THE UNITED KINGDOM.

N.B.—In every instance in which any denomination of tale, weight, or measure is affixed to the name of an article in this list, the quantity of such article is to be exhibited under that denomination, in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

Due care must in every case be exercised to prevent articles of Foreign manufacture from being entered as British production.

Agricultural Implements (not belonging to the class of machinery and not composed wholly of iron),		value
Alkali, viz. :—		
Caustic soda, soda ash, and refined alkali,	.	cwt.
Crystals of soda	.	cwt.
Bicarbonate of soda	.	cwt.
Alum,	.	cwt.
Animals, living, viz. :—		
Asses and mules,	.	number
Horses : stallions	.	number
“ geldings,	.	number
“ mares,	.	number
Neat cattle: bulls,	.	number
“ cows and oxen,	.	number
“ calves,	.	number
Sheep: rams,	.	number
“ wethers and ewes,	.	number
“ lambs,	.	number
Swine,	.	number
Apparel, viz. :—		
Slops and negro clothing,	.	value
Not otherwise described,	.	value
(Comprehending all articles of clothing made up and ready for wear, except millinery, hats, leather gloves, leather boots and shoes, and linen, cotton, silk, and woollen hosiery).		
Arms, Ammunition, and Military Stores, viz. :—		
Ammunition : shot, large and small, of lead,	.	cwt.
“ “ of iron, including shells,	.	cwt.

Arms, Ammunition, and Military Stores, continued :	
“ gunpowder,	lb.
“ rockets and other combustibles for purposes of war, and am- munition not otherwise de- scribed,	value
Arms: cannon and mortars,	cwt.
“ muskets,	number
“ rifles,	number
“ fowling-pieces,	number
“ revolvers,	number
“ other fire-arms	number
“ parts of fire-arms	value
“ swords, cutlasses, bayonets, and arms of other sorts, not being fire-arms, . .	value
Percussion caps,	number
Ordnance stores, not otherwise described .	value
Arsenic,	cwt.
Art, works of, in bronze or other metal, . .	value
Bacon and hams	cwt.
Bags, empty, for packing merchandise, . .	dozen
Barley, pearled,	cwt.
Barytes,	cwt.
Beef, salted,	barrel
Beer and Ale, viz. :—	
In cask,	barrel
In bottle,	barrel
Bells and bell metal,	cwt.
Biscuit and bread,	cwt.
Blacking,	value
Bleaching Materials or Preparations, viz. :—	
Chloride of lime, or bleaching powder, .	cwt.
Other kinds, unenumerated,	cwt.
Boats, viz. :	
Wooden,	number
Iron or other metal,	number
Books, printed,	cwt.
Borax, refined in the United Kingdom, . .	lb.
Brass, viz. :—	
Wire of all sorts, and manufactures of wire, .	cwt.
Tubing,	cwt.
Wrought of all other sorts, not being Ordnance, and not otherwise described,	cwt.
<i>See also Lamps, Gas Fittings, &c.</i>	
Bricks, and other Articles of Fire Clay, viz. :—	
Bricks, fire,	number
Lumps of fire clay,	number
Retorts of fire clay,	number
Brimstone, rough or refined,	cwt.
Bristles,	lb.
Brooms and brushes of all sorts,	value
Butter,	cwt.
Candles, viz., Spermaceti and wax,	lb.

Candles, Stearine and composite of all kinds, . . .	lb.
Tallow and palm,	lb.
Canes or sticks, mounted or not mounted,	number
Caoutchouc, manufactures, viz. :—	
Overshoes and boots,	lb.
Tissues, combined with cotton, silk, or wool, of all widths,	value
Other kinds, unenumerated,	value
<i>See also Oil and Floor Cloth, India-rubber Cloth.</i>	
Cards, playing,	dozen packs and cwt.
<i>See also Paper, Cardboard, and Cards.</i>	
Carriages, viz. :—	
Railway,	number
“ trucks, not of iron,	number
Other sorts,	number
Carts and Waggon,	number
Hand-barrows, not of iron,	number
Carriage wheels, except for railways,	number
Carvings (artistic) in wood or ivory,	value
Casts of busts, figures, or statues,	value
Cement for building and engineering purposes,	cwt.
Chalk and lime,	ton
Cheese,	cwt.
Clay, viz., China,	ton
Fire,	ton
Clocks and watches, viz. :—	
Clocks,	number
Clock movements, complete and incomplete, and other parts of clocks,	value
Ships' Chronometers,	number
Watches, gold,	number
“ silver, and other metal,	number
Watch movements, complete and incomplete, and other parts of watches,	value
Coals, cinders and culm, viz. :—	
Cows,	ton
Coke and cinders,	ton
Culm,	ton
<i>See also Fuel, manufactured.</i>	
Coal tar,	barrel
Cocoa paste and chocolate,	lb.
Confectionery,	lb.
Copper, viz., Ore,	ton
Unwrought, in ingots, cakes, or slabs,	cwt.
Wrought: bars, rods, bottoms, pans, plates, sheets, and nails,	cwt.
“ tubing,	cwt.
“ wire of all sorts, and manufactures of wire,	cwt.
“ coin,	cwt.
“ other manufactures of copper,	cwt.
“ mixed or yellow metal for sheathing,	cwt.

Copperas, viz. :—		
Blue or white,		cwt.
Green,		cwt.
Cordage and Twine, viz. :—		
Cables and ropes, hempen,		cwt.
“ other kinds,		cwt.
Twine,		cwt.
Corks and bungs,		cwt.
Corn, Grain, Meal, and Flour, viz. :—		
Wheat,		quarter
Barley, bere, or bigg,		quarter
<i>See also Barley, pearled.</i>		
Malt,		quarter
Oats,		quarter
Rye,		quarter
Pease,		quarter
Beans,		quarter
Wheat meal or flour,		cwt.
Barley meal,		cwt.
Oat meal,		cwt.
Rye meal,		cwt.
Pea meal,		cwt.
Bean meal,		cwt.
Meal, not otherwise enumerated,		cwt.
Cotton Yarn, viz. :—		
Single, unbleached or bleached,		lb.
“ dyed,		lb.
Double, unbleached or bleached,		lb.
“ dyed,		lb.
Cotton Manufactures, viz. :—		
Heavy Cottons : Shirtings, plain and figured ; domestics ; madapollams, printing cloths, T cloths, drills, dimities, damasks, quiltings, sheetings, &c. (ex- cept fustians, &c.),		
“ Unbleached or bleached,		yard
“ Printed or dyed, except hand- kerchiefs and shawls,		yard
Light Cottons : Imitation cambrics, jaconets, mulls, books, lawns, lappets, and other kinds of muslin, plain or figured :—		
“ Unbleached or bleached,		yard
“ Printed or dyed, except hand- kerchiefs and shawls,		yard
Handkerchiefs and shawls, coloured, dyed, or printed,		dozen
Fustians, velvets, velveteens, cords, jeans, jeannetts, &c. :—		
Unbleached or bleached,		yard
Dyed or coloured,		yard
Counterpanes and bed quilts,		number

Cotton Manufactures, continued:	
Lace and patent net,	value
Hosiery of Cotton, or of mixed materials in which cotton predominates:—	
“ Stockings and socks,	dozen pairs.
“ Gloves,	dozen pairs.
“ Under Clothing: Shirts, drawers, or pantaloons,	dozen pairs.
“ Other kinds,	value
Small Wares: Tapes, bobbins, fringes, braids, cords, &c.,	value
“ Thread for sewing or stitching, on spools, balls, or hanks,	lb.
Mixed Goods: Cloths of mixed material in which cotton predominates,	yard
Cutlery (comprehending knives, forks, scissors, shears, &c.),	cwt.
Drugs and chemical products or preparations, not specially enumerated in this list, used in dyeing and other processes subservient to manufactures and the arts,	value
[For Drugs and Preparations used in Bleaching, see <i>Bleaching Materials</i> .]	
For Drugs and Preparations used in Medicine, see <i>Medicines</i> .]	
Earthen and China Ware, viz.:—	
Red pottery and brown stoneware,	package
Earthenware, common, other than red pottery or brown stoneware,	package
Parian,	package
Porcelain and semi-porcelain,	package
Embroidery and needlework of all kinds,	value
Emery, powder and other preparations of,	value
Epsom and glauher salts,	cwt.
Feathers for beds,	cwt.
Fish, cured and fresh, viz.:—	
Cod and ling,	cwt.
Salmon,	cwt.
Herrings,	barrel
Pilchards,	hhd. & barrel
Oysters,	bushel
Other kinds,	value
Fishing tackle, including nets, lines, and twines, and all materials for fishing,	value
Flax, dressed and undressed,	cwt.
Frames for pictures, prints, drawings, or mirrors,	value
Furniture (household), cabinet and upholstery wares, other than fancy cabinet wares,	value
(Except bedsteads or other household furniture of iron.)	
“ fancy cabinet wares,	value
See also <i>Writing Desks, Workboxes, Dressing Cases, &c.</i>	
Fuel, manufactured,	ton

German Silver, manufactures of,	value
Glass, viz. :—	
Plate, rough,	square foot
“ polished,	square foot
“ silvered (except looking-glasses in frames),	square foot
“ ornamented, painted, &c.,	square foot
Flint, cut, ornamented or coloured,	cwt.
“ plain, including bottles and phials of flint glass,	cwt.
Window and German sheet, or patent plate (including shades and cylinders) :—	
“ “ plain,	cwt.
“ “ coloured or stained,	cwt.
Common bottles and all manufactures of common bottle metal,	cwt.
Beads,	cwt.
Glasses, looking, and mirrors, in frames :—	
exceeding 36 inches in superficial measurement,	superficial foot
“ small and toy, of less than 36 inches in superficial measurement,	superficial foot
Articles of glass, or of which glass is the principal material, not otherwise described,	cwt.
Grease, not otherwise described,	cwt.
Gutta Percha, manufactures of,	cwt.
Haberdashery,	value
(Comprehending all minor articles used in the making-up of apparel, &c., of mixed or undescribed material, and not capable of being accurately allotted to the separate heads of cotton, linen, silk, or woollen manufactures),	
Hair, viz., Horse,	cwt.
Other sorts,	cwt.
Hair, Manufactures of, viz. :—	
Haircloth,	yard
Mohair, or mohair mixed with silk, &c.,	yard
Felt of hair,	yard
Other sorts of hair manufactures,	value
Hardware, not specifically described,	cwt.
See also <i>Cutlery, Brass, Copper, and Iron.</i> <i>German Silver Manufactures. Pewter and Britannia Metal Manufactures. Plated and Gilt Wares. Lamps, Chandeliers, &c.</i>	
Hats, viz. :—	
Beaver and castor,	dozen
Felt,	dozen
Silk (plush or shag),	dozen
Straw,	dozen
Other sorts (not falling under the head of millinery),	dozen

Hatters' wares,	value
Hay,	ton
Hemp, dressed,	cwt.
Hides, raw; viz.:—	
Cow, ox, or bull,	cwt.
Horse,	cwt.
For Calf Skins, see <i>Skins and Furs</i> .	
Hops,	cwt.
Horn and bone, manufactures of, not being turnery wares (Combs, umbrellas, and other knobs, &c.),	value
Instruments and Apparatus, viz.:—	
Scientific, of all sorts,	value
(Mathematical, optical, pneumatic, meteorological, &c.)	
Surgical or anatomical,	value
See also <i>Musical Instruments</i> .	
Iron, viz., Ore,	ton
Pig,	ton
Puddled,	ton
Bar,	ton
Angle,	ton
Railroad: rails and chairs,	ton
" wheels and axles,	ton
" other kinds,	ton
Bolt and rod,	ton
Galvanized (other than wire or manufs. of wire),	
Cast,	ton
Sheets and boiler plates,	ton
Hoops,	ton
Wire, of iron or steel, (except telegraphic wire),	ton
galvanized or not galvanized,	ton
" Manufactures of wire,	ton
Wrought: anchors and grapnels,	ton
" chains and cables,	ton
" tubes and pipes,	ton
" nails, screws, and rivets,	ton
" other sorts, not being Ordnance, nor otherwise specifically described,	ton
Old, for re-manufacture,	ton
Bedsteads,	ton
Hollow ware,	ton
Articles composed partly of wrought and partly of cast iron, not otherwise described,	ton
Steel: cast in ingots,	ton
" bar, of all kinds,	ton
" sheets,	ton
" manufactures of steel or of steel and iron combined,	ton
(Including anvils, vices, saws, files, edge tools, cranks, slide bars, &c.),	ton
Agricultural implements, composed wholly of iron, and not falling under the description of machinery,	ton

Jewellery and Personal Ornaments, viz. :—		
Gold or silver, or precious stones set in gold		value
or silver,		value
Other sorts,		
Jute Yarn, viz. :—		
Unmixed with other material,		lb.
Mixed with other material,		lb.
Jute Manufactures, viz. :—		
Not made up ; unmixed with other materials,		
unbleached or bleached,	yard	
“ unmixed with other materials,		
printed, stained, or dyed,	yard	
“ mixed with other materials, un-		
bleached or bleached,	yard	
“ mixed with other materials,		
printed, stained, or dyed,	yard	
Made up ; unmixed with other materials	value	
“ mixed with other materials,	value	
Lace and thread of gold and silver,	lb.	
Lamps, chandeliers, candelabra, and gas fittings,	value	
Lard	cwt.	
Lead, viz. :—		
Ore,	ton	
Pig,	ton	
“ rolled and sheet,	ton	
Piping and tubing,	ton	
Shot. See <i>Arms, Ammunition, &c.</i>		
Litharge of,	cwt.	
Red,	cwt.	
White,	cwt.	
Black. See <i>Plumbago.</i>		
Leather, tanned, tawed, or dressed, viz. :—		
Unwrought,	cwt.	
Wrought : gloves,	pair and lb	
“ boots and shoes,	pair and lb.	
“ other sorts, not specifically described	lb.	
See also <i>Saddlery and Harness, Trunks,</i>		
<i>Portmanteaus, &c., Writing Desks, &c.</i>		
Linen Yarn, viz. :—		
Unmixed with other materials ; unbleached or		
bleached,	lb.	
Mixed with other materials ; unbleached or		
bleached,	lb.	
“ “ dyed,	lb.	
Linen Manufactures, viz. :—		
Unmixed with other materials ; plain, un-		
bleached or bleached	yard	
“ “ checked or striped,	yard	
“ “ printed, stained, or		
dyed,	yard	
“ “ cambrics and lawns,	yard	
“ “ damask and diaper,	yard	
“ “ lace of thread,	yard	

Linen Manufactures, continued :

Unmixed with other materials; sailcloth, . . .	yard
“ “ sails, British made . . .	value
“ “ ticking, . . .	yard
Mixed with other materials; unbleached or bleached, . . .	yard
“ “ printed, stained, or dyed, . . .	yard
Tarpaulings, tilts, &c., . . .	value
Hosiery: stockings and socks of thread, . . .	dozen pairs
“ other sorts, . . .	value
Tapes and small wares, . . .	value
Thread for stitching and sewing, . . .	lb.
Lucifer and vesta matches, . . .	value
Machinery and Mill Work, viz. :—	
Steam engines or parts of steam engines, loco-	
motive, . . .	value
“ “ other descriptions, . . .	value
Not being steam engines, agricultural, . . .	value
“ “ other descriptions, . . .	value
Manure, not otherwise described, . . .	value
Maps and charts, . . .	value
Mats and matting, not being india-rubber matting, . . .	value
Medicines, comprehending medical drugs and medicinal preparations, . . .	value
Millinery, of all sorts not specifically described, . . .	value
Moss, Rock and Irish, . . .	cwt.
Musical Instruments, and parts thereof, viz. :—	
Pianofortes, . . .	number
Other sorts, . . .	value
Naphtha, . . .	gallon
Naval stores and ships' gear and tackle of all sorts, not otherwise described, . . .	value
Oakum, . . .	cwt.
Oilcake, viz. :—	
Linseed, . . .	ton
Rape seed, . . .	ton
Oil and floor cloth, viz. :—	
Oil cloth: oiled, japanned, enamelled, &c., including imitation leather, . . .	square yard
Floorcloth: including india-rubber floorcloth, . . .	square yard
Oil, other than essential or medicinal, viz. :—	
Tallow, . . .	cwt.
Lard and neatsfoot, . . .	gallon
Spermaceti, of British fishery, . . .	gallon
Train, of British fishery, . . .	gallon
Hempseed, linseed, and rapeseed, . . .	gallon
Rosin, . . .	gallon
Other sorts, not specifically enumerated, . . .	gallon
Painters' colours and materials, not otherwise enumerated, . . .	value
Papier maché, manufactures of, . . .	lb.

Paper, viz. :—		
Writing or printing,	cwt.	
Envelopes,	cwt.	
Printed, stained, or painted for hangings,	cwt.	
Brown or other for packing,	cwt.	
Pasteboard and millboard,	cwt.	
Cardboard and cards (except playing cards),	cwt.	
Sheathing paper,	cwt.	
Paper of other sorts,	cwt.	
Articles manufactured of paper (except papier maché),	cwt.	
Perfumery of all sorts,	value	
Pewter and Britannia metal, manufactures of	cwt.	
Pickles and sauces, and oilman's stores, not particularly described,	value	
Pictures,	value	
Pitch,	barrel	
Plate, viz. :—		
Wrought of gold,	oz.	
“ of silver,	oz.	
Plated and gilt wares,	value	
Plating for hats, viz. :—		
Of straw,	lb.	
Other kinds,	lb.	
Plumbago (black lead),	cwt.	
Pork, salted,	barrel	
Potatoes,	cwt.	
Prints, engravings, and drawings,	value	
Printing types and apparatus for printing, not being machinery,	value	
Provisions, not otherwise described,	value	
(Including preserved provisions hermetically sealed.)		
Rags, woollen, not torn up,	ton	
For Rags torn up, <i>see Wool, Flocks, and Rag Wool.</i>		
Rags and other materials for making paper, viz. :—		
Rags, linen,	ton	
“ other sorts fit for making paper,	ton	
Other materials for making paper,	ton	
Rosin,	cwt.	
Saddlery and harness,	value	
Sal ammoniac,	cwt.	
Salt, viz., Rock,	ton	
White,	ton	
Saltpetre, British prepared,	cwt.	
Scales and weights,	value	
(Including all apparatus for weighing, complete or incomplete.)		
Sculptures of stone or marble,	value	
Seeds, viz. :—		
Garden,	lb.	
Grass,	lb.	
Other sorts,	lb.	

Ships, British-built, with their tackle and furniture,
viz. :—

Steamers : of iron or coated with iron, . . .	{ number and measurement tonnage
“ of wood,	“
Sailing : of iron or coated with iron, . . .	“
“ of wood,	“
Silk, thrown, in the United Kingdom, viz. :—	
Organzine,	lb.
Tram,	lb.
Silk Twist or Yarn, viz. :—	
Of silk,	lb
Of waste silk,	lb.
Of silk and other material,	lb.
Silk Manufactures, viz. :—	
Silk only (except grey cloths) :—	
“ broad piece goods,	yard
“ fancy silks and satin,	yard
“ handkerchiefs, scarfs, and shawls, . . .	dozen
“ velvet,	yard
“ plush for making hats,	lb.
“ ribbons : silk or satin,	lb.
“ “ gauze, crape, and velvet, . . .	lb.
“ hosiery : stockings and socks, . . .	dozen pairs
“ “ other kinds,	value
“ lace,	yard
“ small wares : fringes, trimmings, gimp, laces, &c.,	value
“ sewing silk,	lb.
Grey cloths ; broad piece goods and handker- chiefs :—	
“ “ of silk only,	yard
“ “ of waste, or of waste and net silk,	yard
“ dyed, printed, or otherwise finished,	yard
Silk and other materials, in which silk pre- dominates :—	
“ broad piece goods,	yard
“ handkerchiefs, shawls, and scarfs, . . .	dozen
“ ribbons : silk or satin,	lb.
“ “ gauze, crape, and velvet, . . .	lb.
“ hosiery : stockings and socks, . . .	dozen pairs
“ “ other kinds,	value
“ lace,	yard
“ small wares : fringes, trimmings, gimp, laces, &c.,	value
Skins and furs, viz. :—	
British : calf, undressed,	number
“ coney and hares, in the wool, . . .	number
“ sheep and lambs, undressed, without without the wool,	number

Skins and furs, continued :—		
Foreign, dressed in the United Kingdom :		
" " goat and kid,	number	
" " Musquash,	number	
" " other sorts : furs,	value	
" " " not furs,	value	
Soap, viz. :—		
Toilet or fancy,	cwt.	
Other sorts,	cwt.	
Specimens illustrative of Natural History,	value	
Spirits, British and Irish,	gallon	
Starch,	cwt.	
Stationery, other than paper, viz. :—		
Pens : quill,	number	
" metallic,	number	
Ink,	gallon	
Sealing wax,	lb.	
Other sorts,	value	
Stones, viz. :—		
Cement stone,	ton	
Grindstones, large,	number	
Millstones,	number	
Slate : by tale,	number	
" by weight,	ton	
" wrought,	value	
Other sorts,	value	
Stone blue,	lb.	
Sugar, viz. :—		
Refined : lumps and loaves,	cwt.	
" crushed,	cwt.	
" candy,	cwt.	
" bastard,	cwt.	
Molasses and treacle,	cwt.	
Telegraphic wires, and apparatus connected therewith,	value	
Tiles, roofing or paving,	number	
Tin, viz. :—		
Tin, unwrought,	cwt.	
" foil,	cwt.	
" plates,	cwt.	
" and tinned wares, unenumerated,	cwt.	
Tobacco and Snuff manufactured in the United Kingdom, viz. :—		
Snuff,	lb.	
Other kinds,	lb.	
Tools and Implements of industry other than agricultural, not wholly composed of iron or of steel, and not falling under the description of machinery,	value	
See also <i>Agricultural Implements, Iron, and Machinery.</i>		
Toys,	value	
Trunks, Portmanteaus, Travelling Bags, &c., viz. :—		
Leather,	value	
Other materials,	value	

Turnery of bone, ivory, or wood, and turners' wares of all sorts not otherwise described,	value
Turpentine, oil or spirit of,	gallon
Umbrellas and Parasols, either complete or in frame- work,	value
Vinegar, viz. :—	
Common,	gallon
Pyroligneous acid,	gallon
Wax, bees', bleached in the United Kingdom,	cwt.
Whiting,	cwt.
Wine, British made,	gallon
Wood and Wooden Wares, viz. :—	
Boards and plank of all sorts,	load
Wood of all sorts not otherwise described,	value
Treenails,	number
Hoops,	number
Casks (in shooks),	pack
Coopers' wares of all sorts, not otherwise de- scribed,	value
(Comprehending tubs, pails, &c.)	
Packing cases and boxes, empty,	value
(Whether lined with metal or not.)	
Articles of wood, not otherwise described,	value
Wood, Foreign, cut, polished, or otherwise pre- pared for use in the United Kingdom,	value
Wooden house frames, fittings, joiners' work, &c.,	value
Wool, viz. :—	
British : coney and hares,	lb.
Sheep, and lambs and fels,	lb.
Flocks and rag wool,	cwt.
Foreign of all sorts, not otherwise described, British, dressed,	lb.
Woollen and Worsted Yarn :—	
Woollen (carded),	lb.
Worsted (combed),	lb.
Of mixed material (Angola, &c.),	lb.
Woollen and Worsted Manufactures, viz. :—	
Broad cloths : plain, all wool,	piece
" " of wool mixed with other materials,	piece
" coatings, duffels, &c., all wool,	piece
" " of wool mixed with other materials,	piece
Narrow cloths : plain, all wool,	piece
" " of wool mixed with other materials,	piece
" coatings, duffels, &c., all wool,	piece
" " of wool mixed with other materials,	piece
Worsted stuffs (combed, not milled) :—	
All wool,	piece
Of wool mixed with other materials,	piece

Woollen and Worsted Manufactures, continued :		
Waistcoatings, of wool unmixed or mixed with other materials,		piece
Baizes, of wool unmixed or mixed with other materials,		piece
Blankets, of wool unmixed or mixed with other materials,		number
Blanketing, of wool unmixed or mixed with other materials,		piece
Flannels, of wool unmixed or mixed with other materials,		yard
Shawls, woollen and worsted, unmixed or mixed with other materials,		number
Rugs, coverlets, or wrappers, of wool unmixed or mixed with other materials,		number
Carpets, of wool, unmixed or mixed with other materials,		yard
Carpet rugs, of wool unmixed or mixed with other materials,		number
Druggets or felted carpeting, of wool unmixed or mixed with other materials,		yard
Hosiery, woollen and worsted : stockings and socks, all wool,		dozen pairs
“ “ of mixed materials, wool predominating,		dozen pairs
“ under-clothing, shirts, drawers, pantaloons, all wool,		dozen
“ “ of mixed materials, wool predominating,		dozen
“ other kinds, of all descriptions,		value
Small wares,		value
Writing desks, workboxes, dressing-cases, toilette bags, tea caddies, &c., of whatever material,		value
Yarn, mohair,		lb.
Yeast,		cwt.
Zinc or spelter, viz. :—		
Sheets and nails,		cwt.
Manufactures of, not otherwise described,		cwt.
All other articles not enumerated in the foregoing list, and not properly falling under any of the general heads, viz. :—		
Unmanufactured,		value
Manufactured,		value

DRAWBACKS

OF THE

CUSTOMS AND INLAND REVENUE.

*Payable either at the Custom-house of the Port of Exportation,
or at that where the import duty was paid.*

	£	s.	d.
BEER,* made in the United Kingdom, exported as merchandise, in the brewing of which the worts used before fermentation were of the specific gravity of not less than 1·040° barrel of 36 gallons and for every additional 15° up to 1125° the further sum of 6d. per barrel.—24 & 25 Vict., cap. 91.; and for every additional barrel the sum of 3d.—25 Vict., cap. 22.	0	4	0
COFFEE, roasted, shipped as stores, or removed to the Isle of Man for home use lb.	0	0	3
PLATE,† of wrought Gold, manufactured and marked in the United Kingdom, viz. :—			
“ made since the 1st Dec., 1784 oz.	0	8	0
“ made since the 5th July, 1797 oz.	0	16	0
“ made since the 31st Aug., 1815 oz.	0	17	0
“ of wrought Silver, manufactured in the United Kingdom, assayed and marked therein, viz. :—			
“ made since the 1st Dec., 1784 oz.	0	0	6
“ made since the 5th July, 1797 oz.	0	1	0
“ made since the 10th Oct., 1804 oz.	0	1	3
“ made since the 31st Aug., 1815 oz.	0	1	6

* By the 17 & 18 Vict., cap. 27, a penalty is imposed upon any person who, on giving notice to ship beer for exportation, shall represent the original gravity of the worts used in brewing such beer to have been greater than the actual gravity thereof before fermentation; or who shall claim a higher rate of drawback in respect of such beer than he is justly entitled by law to claim; and in such cases the beer is liable to forfeiture.

Drawback may be allowed on beer shipped as stores on board vessels bound to foreign ports, provided none of the packages be opened, nor any of the beer be consumed in the United Kingdom.—G.O., No. 78, 1855.

Bottled strong beer may be exported on drawback in casks or cases containing 2 dozen quart or 2 dozen pint bottles, provided the quantity exported be not less than 36 gallons.—G. O., No. 14, 1846.

† The drawback on plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and have never been used.—25 Geo. III., cap. 64, and 52 Geo. III., cap. 59.

		£	s.	d.
SUGAR, Refined, on exportation, or removal to the Isle of Man, or for use as Ships' Stores, until the 1st July, 1863 :*				
Refined sugar in loaf, complete or whole or lumps, duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, or Sugar Candy, or Sugar refined by the centrifugal machine, or by any other process, and not in any way inferior to the export standard No. 3, approved of by the Lords of the Treasury . . . cwt.		0	17	2
" Such refined sugar already described, if pounded, crushed, or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the officers of Customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers and at the expense of the exporter . . . cwt.		0	17	2
" Refined sugar unstoved, pounded, crushed or broken, and not in any way inferior to the export standard sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per cent. moisture over and above what the same would contain if thoroughly dried in the stove . cwt.		0	16	4
" Bastard or refined sugar, unstoved, broken in pieces, or being ground, powdered, or crushed, not in any way inferior to the export standard sample No. 2, approved by the Lords of the Treasury . . . cwt.		0	15	1
" Bastard or refined sugar, being inferior in quality to the sample No. 2 . cwt.		0	12	8

* *For Regulations to be observed in respect to British Refined Sugar sent to a bonded floor for Drawback, and to be shipped as Stores, or to be used in the Sweetening of British Spirits in bond, see G. O., No. 96, 1854.*

	£	s.	d.
TOBACCO, manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Cigars, such Cigars, when exported as merchandise, being packed in cases containing not less than 80 lbs. net weight* . . lb.	0	2	7½†
WOOD and TIMBER, ‡ Foreign or Colonial, on exportation, or removal to the Isle of Man: §			
“ Hewn† load	0	1	0
“ Sawn† load	0	2	0

* Several instances having recently occurred in which drawback has been claimed upon manufactured tobacco, containing portions of the stalk cut up therewith, the Board of Customs direct attention to the provisions of the Excise Act, 3 & 4 Vict., cap. 18, whereby it is enacted—“That no drawback shall be allowed on any cut, roll, or carrot tobacco, containing any tobacco stalks, or which has not been wholly made from tobacco leaf, having the stalk stripped and separated therefrom, or from such leaf so stripped, and returns of tobacco leaf so stripped, and without the stalks thereof; and every manufacturer of tobacco who shall manufacture or have in his custody any such cut, roll, or carrot tobacco for exportation, shall forfeit £200, and all such tobacco shall be forfeited, and may be seized by any officer of Customs or Excise.” And the proper officers are to govern themselves hereby in the event of any tobacco of a similar kind being entered for drawback.—G. O., No. 106, 1860.

† 5 per cent. additional to be allowed.

‡ The person claiming such drawback must make and subscribe a declaration that the goods are of foreign or colonial produce, as the case may be, and prove that duties of the like amount have been paid thereon, upon importation.—23 and 24 Vict., cap. 110.

§ B. O., No. 368—5th August, 1862.

CUSTOMS' INLAND BONDING ACT.

(22nd and 23rd Vict., cap. 36.—23rd July, 1860.)

An Act to authorize the Appointment and Approval of Places for the warehousing of Goods for the security of Duties of Customs.

Power to appoint certain Warehousing Places.—The Commissioners of Her Majesty's Treasury may, by their warrant, appoint *Manchester, Birmingham, Leeds, and Sheffield*, or any of them, and such other places as they may see fit, to be warehousing places, subject to the provisions hereinafter contained.—S. 1.

Powers of Customs Acts conferred upon Commissioners applicable to this Act.—The powers and authorities conferred by the Customs Consolidation Act, 1853, upon the Commissioners of the Treasury for the appointment of warehousing ports, and upon the Commissioners of Customs for the approval of warehouses in such ports, shall extend to and be applicable to the aforesaid, or to any other place or places in the United Kingdom which the said Commissioners of the Treasury may consider to have a sufficient consumption of articles paying Customs duties to justify the expense of a Customs establishment, and may see fit to appoint as warehousing places, and to any warehouse or warehouses in any such place or places which the said Commissioners of Customs may see fit to approve for the warehousing of goods for the security of duties of Customs; and the Commissioners of the Treasury by warrant under their hands, and the Commissioners of Customs by order under their hands, are hereby authorized and empowered to appoint and approve of any such place or places, warehouse or warehouses, accordingly; and, except as hereinafter mentioned and provided, the said Act, and all other Acts now or hereafter to be made relating to the Customs, and all the powers, privileges, regulations, and restrictions contained therein, with reference to warehousing ports and warehouses appointed or approved under any Act relating to the

Customs, shall, so far as the same are applicable, extend to every warehousing place and warehouse which shall be appointed under this Act.—S. 2.

Warehouses to be for public accommodation, and to be of approved dimensions.—No warehouse shall be appointed or approved under this Act, except for the general accommodation of merchants, traders, or others having occasion to deposit goods therein for the security of duties of Customs; nor shall any warehouse be approved under this Act unless it be of such dimensions as the Commissioners consider sufficient.—S. 3.

Warehouse to be within 1000 yards of Custom-house.—When the site of the Custom-house in any place appointed under this Act shall have been fixed or determined on by the Commissioners of Customs, it shall be lawful for the said Commissioners to refuse their approval of any warehouse above 1000 yards from such site.—S. 4.

Rates herein named to be paid in lieu of existing charges.—In lieu of the sums now payable by the council of the city of *Manchester* to the said Commissioners in respect of the expenses incident to the management and collection of the Customs duties, under the several Acts now in force relating thereto, there shall be charged upon goods deposited in any warehouse at *Manchester* approved under the said last-mentioned Acts, on the delivery thereof for home consumption, the same rates as are made payable by the "Customs Tariff Act, 1860," and this Act, on the delivery for home consumption of the like kinds of goods from any warehouse approved under this Act.—S. 6.

Commencement and Short Title of Act.—This Act shall come into operation on the day of the passing thereof; and in citing it, it shall be sufficient to use the expression "Customs' Inland Bonding Act, 1860."—S. 8.

CUSTOMS' BONDS.

A large proportion of the business transacted at the Custom-house consists in clearing goods for exportation, or removal under bond, without payment of duty, under the provisions of the law. In the port of London alone the number of entries taken out daily for such purposes frequently exceeds a thousand, some of which represent goods liable to a duty, if cleared for home consumption, of many thousands of pounds.

In such cases the safety of the revenue is sufficiently provided for by bond being given that the goods set forth shall not be taken into home consumption without previous payment of duty.

The form of bond required depends on the nature of the transaction; that is to say, whether the goods are to be exported from the warehouse, transhipped, removed to another port for immediate exportation, or rewarehousing, or for any other purpose.

As it is important that merchants and agents should be conversant with the several forms of bond, a synopsis, together with explanatory remarks touching the filling up notices, and the preparing such forms of bonds as are most in use, is laid down in the succeeding pages, whereby persons interested may effect a considerable saving of time by preparing their own bonds.

Bonds and Notices of Bond.—Previously to explaining the mode of filling up "Notices," and of preparing Bonds, the following suggestions are offered:—

1st. Before tendering Notice of Bond, ascertain that the person proposed as surety is able and willing to attend at the Bond Office.

2nd. If the Bond is for the exportation of goods, see that the vessel is properly entered outwards, and that the intended port of destination agrees with the entry of the vessel.

3rd. In the preparation of any Notice of Bond, the goods must be correctly described according to the terms of the Tariff-rating; for instance, if the goods be Brandy or Rum, they must be described as "Spirits not sweetened."

4th. Before Notices of Bond for the transhipment of goods are tendered, they must be certified at the Report Office that the goods are duly reported in transit.

5th. Should you desire to write your own Bond, first carefully check the amount of stamp and form of Bond, bearing in mind that it is a legal document requiring great care and accuracy in its preparation, and must be free from erasures and interlineations. All Bonds prepared by the public must be handed in for examination previously to any signature being attached thereto.

6th. On the exportation of goods subject to differential rates of duty, they may be entered under their general denomination, provided the highest rate of duty is given to which they are liable: thus, Sugar, which is rated under its several different qualities, may be entered as "Sugar" only; the duty to be calculated at 18s. 4d. per cwt.; i.e., the highest rate of duty to which the article is liable.*

7th. A special Export Bond is required on the exportation of small quantities of Cigars or Tobacco, imported as part of baggage, and of samples of Tobacco exported under Board's Order. In such cases a clause is inserted in the condition of the Bond, binding the exporter to produce a certificate of the due landing of the goods within a stated time. On the receipt of such certificate, it should be forwarded to the Commissioners of Customs, with an application that the Bond may be discharged.

The following Stamp Duties are payable upon Bonds taken in the Long Room, with the following exceptions—

For Passenger Vessels;

For the due exportation of Warehoused Tobacco;

For Goods entitled to Customs Drawback;

For removal and deposit of Oysters;

which do not require any stamp.

When the penalty† does not exceed £50...	1	3	stamp.
Exceeding £50 and not exceeding £100...	2	6	"
Exceeding £100 " £150...	3	9	"
Exceeding £150	5	0	"

* The exact amount of duty is not required, and in order to expedite business, it is usual to state the sum in round numbers: thus, "Sugar" is taken for Bond at £1 per cwt.; Tea at 1s. 6d. per lb.; Wine, if under 42 degrees, at 2s. 6d. per gallon.

† For assessment of penalties, see Synopsis, pp. 134, 135.

**SYNOPSIS OF CUSTOMS BONDS TAKEN IN THE LONG
ROOM, LONDON.**

<i>On Exportation.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Warehoused goods, British wrought plate, of gold or silver, goods subject to duties of Customs, or entitled to drawback of Customs, or for exportation under some particular rule, regulation, or restriction.	Double the amount of duty to which the goods are liable, or double the amount of drawback to which they are entitled.	The exporter or his agent, and one sufficient surety.
Warehoused goods, <i>and</i> an outport of the United Kingdom.	Double amount of duty.	Ditto.
Goods reported in transit.	Ditto, and the single value of free goods, if any, in addition.	Ditto.
Stores for vessels outward bound.	To ports in Europe, £100; beyond, £300.	The master or owner of the vessel, or shipper of the stores.
Empty casks and certain other goods, to the west coast of Africa.	£500.	The owner of the export vessel and one sufficient surety.
<i>Removed under Bond.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Warehoused goods to be re-warehoused at another warehousing port.*	The single amount of duty to which the goods are liable.	The person requiring the removal, and one sufficient surety.
Warehoused goods to another port for immediate and direct shipment as stores.	Ditto.	Ditto.
Warehoused goods on board Her Majesty's ships in actual commission, as stores.	Ditto.	Ditto.
Warehoused goods to Her Majesty's victualling or dockyards, as stores, under Treasury Order and Board's Minute.	Ditto.	Ditto.
Warehoused goods to the Isle of Man for payment of duty.	Ditto.	Ditto.
Warehoused goods on board a foreign vessel of war, as stores.	Ditto.	Ditto.
Warehoused goods on board transports for the use of the troops.	Ditto.	Ditto.
Goods not warehoused to another port under seals of office (special application to the Board required).	Ditto.	Ditto.

* General removal bonds are prepared by the Solicitor of Customs. See p. 149. For list of warehousing ports, see p. 72.

SYNOPSIS OF CUSTOMS BONDS—CONTINUED.

<i>Removed under Bond.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Surplus stores in vessels going coastwise only.	Ditto.	Master of the vessel, and one sufficient surety.
<i>Miscellaneous.</i>	<i>Penalty.</i>	<i>By whom given.</i>
For goods taken out of the warehouse to be repaired, &c., on special application to the Board.	Double amount of duty.	The proprietor of the goods, and one sufficient surety.
For importation from ports in Europe of casks of Spirits of less than the legal size for exportation (special application to the Board required).	Ditto.	The consignee, and one sufficient surety.
For the due landing at a foreign port of Demijohns of Geneva imported from Germany or Holland, and exported in the same vessel.	Ditto.	The agent of the foreign merchant or other responsible party, with one sufficient surety.
For the transshipment and due landing at a foreign port of Demijohns of Geneva imported from Germany or Holland.	Ditto.	Ditto.
For the production of East Indian certificates of growth (special application to the Board required).	Double the difference between the high and low rates of duty on the goods.	The consignee, and one sufficient surety.
For the exportation of goods illegally imported, &c., and production of certificate of landing at the port of destination (special application to the Board required).	Double the amount of duty, or single amount of value if free goods.	The exporter of the goods, and one sufficient surety.
For the due removal and deposit of oysters.	Not less than £100.	The remover of the oysters, and one sufficient surety.
By owner or charterer, and master of passenger vessel.	£1000.	The owner or charterer, and the master of the vessel, or in the unavoidable absence of the owner or charterer, one responsible person, and the master.

On giving Bond for the Exportation of Warehoused Goods.

The form of Notice of Bond, filled up, is as follows :—

GOODS FOR EXPORTATION.

London, 28th day of August, 1862.

Mr James Grey, of 19 Water Lane, intends to export on board the ship Dragon for Hambro', the undermentioned
* Goods.

Twenty thousand pounds weight of Tea.

Signature of Exporter or his Agent, *James Grey.*

Amount of Duty, £1500 : 0 : 0.

Bond Office, 28th day of August, 1862.

This is to certify that security has been given as required by law for the due exportation of the above goods.

Clerk of the Bonds.

The above goods warehoused by _____ the
day of _____ 18 _____, ex the "
_____, Master, from _____

On the back of the Bond Note write in full the name and address of the proposed surety and the amount of stamp duty, thus :—

*John Ayerst, Carman,
12 Water Lane, City.*

Stamp, 5s.

The form of Bond, filled up and ready for signature, is as follows :—

Know all men by these presents, that we, † *James Grey, of Nineteen Water Lane, Merchant, and John Ayerst, of Twelve Water Lane, Carman, both places in the City of London,* are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith,

* This space must be filled up with a term denoting the character of the goods, as "Warehoused," "Drawback," &c.

† The words here printed in italics are the written portions of the Bond Note and Bond.

in the sum of *three thousand* pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors: to which payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord one thousand eight hundred and *sixty-two*.

Whereas the above bounden *James Grey* hath given notice of his intention to export to *Hambro'*, in the ship *Dragon*, *twenty thousand pounds weight of Tea*.

Now the condition of this obligation is such, that if the said goods and every part thereof shall be duly shipped and exported to, and shall be landed at *Hambro'*, within three months from the date hereof, or shall be otherwise accounted for to the satisfaction of the Commissioners of her Majesty's Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, }
in the presence of }

When several Bond Notes are included in one Bond, an "abstract" is required: this is written on a slip of paper, and handed in with the Bond Notes. The following is an abstract of eight Bond Notes:—

Fyenoord, for Rotterdam, Phillips, Graves & Co.,

1200	cwts. currants,	.	.	.	.	£420
450	" raisins,	.	.	.	.	160
850	" "	.	.	.	.	125
800						
40,000	lbs. pepper,	.	.	.	.	1200
6000	lbs. coffee,	.	.	.	.	75
700	cwts. sugar,	.	.	.	.	700
150	" "	.	.	.	.	150
150	" "	.	.	.	.	150
1000						£2980

The time to be inserted in the condition of Export Bonds is as follows :—

Any port of Europe,	8 months.
“ America, Africa, or Asiatic coast of the Medi- terranean Sea,	6 “
“ within the limits of the East India Company's Charter,	12 “
“ Australia or its dependencies, New Zealand, &c.,	18 “

Goods to be exported for Drawback.

The same form of Bond Note and of Bond is used as for the exportation of warehoused goods,* the master's name being written under the name of the export vessel; and a shipping bill given in with the Bond Note, which is returned to the exporter duly certified after the Bond is fully signed; the Bond Note being retained for the purpose of preparing the debenture.

Sugar may be entered as “ Sugar refined in the United Kingdom for the Drawback.”

*Exportation of British Gold and Silver Plate for the
Drawback.*

The forms required in giving notice of Bond for the exportation of Gold or Silver Plate on which drawback is claimed, are as follows, viz. :—

A declaration of the fineness, &c., to be made at the Outward Office by the silversmith or other competent person, a Bond Note and a Shipping Bill.

FORM OF DECLARATION.

Wonder; Eardley, master; Hong Kong.

*Five Hundred Ounces wrought Silver Plate, made since
31st August, 1815.*

ROBT. ESCOMBE.

I, John Leech, silversmith, do solemnly and sincerely declare that the *Five Hundred Ounces of Wrought Silver*

* See Note at p. 136.

Plate above mentioned, was all made since 31st August, 1815, and is stamped with the Goldsmiths' Hall mark, denoting the same to have paid the Duty of One Shilling and Sixpence per Ounce, and that the said Silver Plate is new and has never been used; and I make this solemn declaration, conscientiously believing the same to be true.

(Signed) JOHN LEECH.

Signed and declared this)
28th day of August, 1862, }
in the presence of

Pro-collector.

FORM OF BOND NOTE.

Goods for Exportation.

London, 28th day of August, 1862.

Mr. Robert Escombe, of 22 Eastcheap, intends to export on board the ship *Wonder* (*Eardley*, master), for *Hong Kong*, the undermentioned Drawback Goods, viz.:—

Five Hundred Ounces of British Wrought Silver Plate, new and never used, of the fineness of Eleven Ounces Two Pennyweights to each Pound Troy, and bearing the Goldsmiths' Hall mark, all made since 31st August, 1815.

ROBERT ESCOMBE.

Amount of duty, £40.

Bond Office, 28th day of August, 1862.

This is to Certify that Security has been given, as required by Law, for the due exportation of the above Goods.

____ Clerk of the Bonds.

FORM OF SHIPPING BILL.

*No 5 Shipping Bill, *with Duplicate.*

DRAWBACK PLATE.

Ship, *Wonder.*Master, *Eardley*, for *Hong Kong.*Country, *British.*Tons, *1205.*

Entered Outwards 28th July, 1862.

ROBERT ESCOMBE, 22 Eastcheap,
Exporter or Agent.

Marks and Numbers.	Number of Packages.	Description of Packages.	Particulars of Goods.	Value.
Δ	One.	Case.	Containing <i>Five Hundred</i> Ounces British wrought Silver Plate, new and never used, and made since 31st August, 1815, of the fineness of eleven ounces two pennyweights to each pound troy, and bearing the Goldsmiths' Hall mark.	£220.
			Bond given 28th day of August, 1862. <i>Five Hundred</i> Ounces British wrought Silver Plate.	
Total No. of Packages.	One.	Case.	<i>Clerk of the Bonds.</i>	

I claim drawback on *Five Hundred* ounces British wrought Silver Plate, new and never used, of the fineness of eleven ounces two pennyweights to each pound troy, and bearing the Goldsmiths' Hall mark, and I declare the value of the British Goods above described to be *Two Hundred and Twenty Pounds.*

R. ESCOMBE, Exporter or Agent.

Cleared, _____ Station, _____ Date, _____

Received, _____ Lighterman.

Received on board, _____

Countersigned, _____ Searcher.

Master or Mate, _____

* If a Duplicate is required, fill in the space after *with*; if not required, say *no*; if to form Duplicate, erase *with*. Only to be used when Drawback Goods are shipped by Lighter.

Silver Plate may be exported *via* an Outport and cleared in London ; in which case the above forms should be headed "By Land Carriage to [here insert the Outport], under Seals of Office, per Board's Order of 15th June, 1844. Thence to be exported to [here insert the Foreign Port]."

A special application to the Board is required before Gold Plate can be forwarded in a similar manner.

MARKS ON GOLD AND SILVER MANUFACTURED IN THE UNITED KINGDOM.

1. The Maker's mark ; his initials.
2. The Standard or Assay Mark, viz. :—

For Gold—A Crown, and figures denoting the number of carats fine.

[Articles of Gold Plate having paid the duty of 17s. the ounce, can be exported of the fineness of 22, 18, 15, 12, or 9 carats.]

For Silver, of British Standard, or 11 oz. 2 dwts. fine :—

England,	.	.	.	.	.	A Lion Passant.
Ireland,	.	.	.	.	.	A Harp Crowned.
Edinburgh,	.	.	.	.	.	A Thistle.
Glasgow,	.	.	.	.	.	A Lion Rampant.

3. The Hall Mark of the district office, viz. :—

London,	.	.	.	.	A Leopard's Head Crowned.
York,	.	.	.	.	Three Lions and a Cross.
Exeter,	.	.	.	.	A Castle with Two Wings.
Chester,	.	.	.	.	Three Wheat Sheaves or a Dagger.
Newcastle,	.	.	.	.	Three Castles.
Birmingham,	.	.	.	.	An Anchor.
Sheffield,	.	.	.	.	A Crown.
Edinburgh,	.	.	.	.	A Castle and Lion.
Glasgow,	.	.	.	.	A Tree, Salmon, and Ring.
Dublin,	.	.	.	.	The figure of Hibernia.

4. The Duty Mark, indicating the payment of duty, viz., the Head of the reigning Sovereign.

5. The Date Mark. Each office has its alphabetical mark, indicating the date of the stamp.

In London the assay year commences on the 30th May, and the date of the current year is indicated by one of the first twenty letters of the alphabet, used in regular succes-

sion; thus the Goldsmith's Company of London have used the following marks:—

From 1716 to 1755	Roman Capital Letters.
" 1756 " 1776	Roman Small Letters.
" 1776 " 1795	Old English Letters.
" 1796 " 1815	Roman Capital Letters, A to U.
" 1816 " 1835	Small Roman Letters, a to u.
" 1836 " 1855	Old English Letters, a to z.
" 1856 and in present use	Small Black Letters, a to u.

Removal and Exportation under one Bond.

This Bond applies to the removal of warehoused goods to any outport (provided such goods may be warehoused thereat for exportation), there to be delivered into the custody of the proper officers of Customs for immediate shipment without re-warehousing, the name of the consignee at the outport to be stated on the Bond Note, which should also specify the station where the goods are warehoused.

The form of Bond Note and of Bond, filled up, is as follows:—

LONDON DOCKS.

Goods for removal to *Southampton*, for immediate exportation, under Board's Minute of the 13th May, 1857.

London, 28th day of August, 1862.

Mr. *Edward Tanner*, of *Lower Thames Street*, intends to export to *St. Thomas*, via *Southampton*, the undermentioned warehoused goods, viz. (*by railway*):—

One thousand Gallons of Wine, containing less than forty-two degrees of Proof Spirit.

Consignee <i>James Dawson</i> .	{ Signature of the exporter or his agent }	<i>E. Tanner.</i>
Amount of duty, £125.		

Bond Office, 28th day of August, 1862.

This is to certify that security has been given as required by law for the due removal to, and exportation from, or re-warehousing at *Southampton*, of the above goods.

Clerk of the Bonds.

The above goods warehoused by _____ the
day of _____ 18 _____, ex the "
_____, Master, at _____,

Know all men by these presents, that we, *Edward Tanner, of Lower Thames Street, Agent, and Nathaniel Collyer, of Seventy-six Lower Thames Street, Carman, both places in the City of London*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *two hundred and fifty pounds* of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and every of us jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord one thousand eight hundred and *sixty-two*.

Whereas the above-bounden *Edward Tanner* hath given notice of his intention to export to *St. Thomas, viâ Southampton, by railway*, the following goods, that is to say—

One thousand gallons of Wine.

Now the condition of this obligation is such, that if the said goods, and every portion thereof, shall, within the space of *ten* days next following the date hereof, duly arrive without alteration or diminution at the port of *Southampton*, and shall immediately, on the arrival thereof, be duly delivered in the same state and condition into the custody and possession of the proper Officer of Customs at the said last-mentioned port; and if the said goods, and every portion thereof shall, within the space of *ten* days next following the date hereof, be duly shipped on board the ship or vessel for which the same may be entered, and shall be exported to, and in due time after such exportation landed at *St. Thomas* aforesaid; and in case of the said goods not being so shipped and exported as aforesaid, if the same shall then be forthwith duly re-warehoused in an approved bonding warehouse at the said port of *Southampton*, and shall not be removed therefrom for any purpose whatsoever until the proper documents for such removal, under the laws in force for the time being in that behalf, shall have been obtained in like manner as if such goods had been warehoused therein upon

their original importation, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered
in the presence of _____

The subjoined form of Bond Note and of Bond applies to goods to be exported under the transhipment regulations:—

FOR TRANSHIPMENT ONLY.

Bond Office, Customs, London,
28th August, 1862.

These are to certify that *Joseph Harris*, of No. 67 *Lower Thames Street*, has given security as required by law for the due Transhipment of



- Nos. 1/20 *Twenty cases containing forty gallons of Brandy, being spirits not sweetened.*
- “ 21/23 *Three cases containing six gallons of Perfumed Spirits, to be used for Perfumery only.*
- “ 24 *One case containing one hundred Gold Watches, value five hundred pounds, and one hundred Silver Watches, value two hundred pounds.*

Total value of free goods . . . £700
Amount of duty . . . £26

On board the *Eagle Speed*; *Flite*, master, for *Hong Kong*.

The above goods reported the 25th day of August, 1862, ex the *Baron Osy*; *De Naziere*, master, from *Antwerp*.

Clerk of the Bonds.

(*Transhipment and Export Bond.*)

Know all men by these presents, that we, *Joseph Harris*, Agent, and *George Ward*, Lighterman, both of *Sixty-seven Lower Thames Street*, in the City of London, are held and firmly bound under our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and

Ireland, Queen, Defender of the Faith, in the sum of *seven hundred and fifty-two* pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and each of us, by himself, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord one thousand eight hundred and *sixty-two*.

Whereas the above-bounden *Joseph Harris* has given notice of his intention to export to *Hong Kong*, in the ship *Eagle Speed*, the following Goods; that is to say—



Nos. 1/20 *Twenty cases containing forty gallons of Spirits not sweetened.*

"

21/23 *Three cases containing six gallons of Perfumed Spirits, to be used for Perfumery only.*

"

24 *One case containing one hundred Gold Watches, value five hundred pounds, and one hundred Silver Watches, value two hundred pounds.*

Total value of free goods seven hundred pounds sterling.

Which said goods were, on the *twenty-fifth* day of *August*, one thousand eight hundred and *sixty-two*, reported inwards at the port of London, by the *Baron Osy, De Naziere*, master, from *Antwerp*, for transhipment and exportation to *Hong Kong* aforesaid.

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said goods, and every part thereof so reported inwards as aforesaid, shall be duly entered and cleared with the Searcher on the shipping bill for exportation; and if the goods so entered on the shipping bill shall be duly and faithfully transhipped from the said import ship, *Baron Osy*, to the said export ship, *Eagle Speed*, within *three* days from the date hereof, and shall be duly exported to, and shall be landed at *Hong Kong* aforesaid, within *twelve* months from the date hereof, or be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then

this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered }
in the presence of }

The bond note must be certified at the Report Office, that the goods are duly reported in transit. When free goods and goods liable to duty are included in the same bond for transhipment, the penalty of the bond is the single amount of the value of the free goods, and double the duty on the goods subject to duty.

The time allowed for the transhipment of spirits, wine, tea, and tobacco, is three days; for all other goods, six days.*

Removal of goods to be re-warehoused at another Port.

Parties tendering notice of removal bond should first refer to the list of warehousing ports in this work, in order to ascertain whether the goods can be re-warehoused at the port for which they are intended.†

Bond can be given either at the port of removal or of destination, as may be more convenient to the parties.

All bond notes for the removal of goods should be headed with the name of the station where the goods are deposited, for the guidance of the messengers, who will, after the bonds have been signed, convey them to the proper office.

The time allowed for the removal of goods to the port of destination is—

By stage coach or railway,	. . . . .	10 days.
Any other description of land carriage,	. . . . .	14 "
Steam vessel,	. . . . .	14 "
Sailing vessel or canal,	. . . . .	31 "

VICTORIA (LONDON) DOCKS.

GOODS FOR REMOVAL.

Bond Office, Customs, London,
28th day of August, 1862.

Mr. John Benjamin Smith, of 71 Great Tower Street,
intends to remove the undermentioned goods, warehoused

* The Transhipment Regulations will be found p. 108.

† See p. 72.

at *Victoria (London) Docks*, by *self*, the 12th day of *June*, 1857, ex the *Vesta, Kavanagh*, master, @ *Oporto*, by railway, to the port of *Liverpool*, there to be re-warehoused, viz.—

Two hundred gallons of Red Wine, containing less than forty-two degrees of proof Spirit.

Amount of duty, £30.

This is to certify that security is taken for the due arrival and re-warehousing thereof at the above port within *ten days* from the date hereof.

Consignees, *Messrs. Whittle & Co.*,

Clerk of the Bonds.

Know all men by these presents, that we, *John Benjamin Smith*, of 71 Great Tower Street, Wine Merchant, and *Thomas Provo Middlemist*, of 65 Lower Thames Street, Lighterman, both places in the city of London, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *thirty pounds* of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth day of August*, in the year of our Lord, one thousand eight hundred and *sixty-two*.

Whereas the following goods, that is to say—

Two hundred gallons of Red Wine,

are now deposited in a warehouse or warehouses in the port of London, under the regulations of "The Customs Consolidation Act, 1853."

And whereas the above-bounden *John Benjamin Smith* intends to remove the said goods from the said port by railway to the port of Liverpool, subject to the rules, regulations, and restrictions in that behalf by law provided.

NOW, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said goods, and every part thereof, shall arrive, without

alteration or diminution, at the said port of *Liverpool*, within the space of *ten* days next following the date hereof, and shall, immediately on the arrival thereof, be duly delivered in the same state and condition into the custody and possession of the proper officers of Customs at the said last-mentioned port, and be thereupon duly re-warehoused, or shall be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered }
in the presence of }

Exportation of Ship Stores.

Bond may be given by the owner or master of the vessel, or by the shipper of the stores, the vessel having been first entered outward, if taking cargo, or the usual declaration having been first made if clearing in ballast.

The bond for vessels leaving the port in ballast is taken on the declaration made by the master before the collector, outwards; but the following form of bond note, certified at the Searcher's office, is required for vessels taking cargo :—

GOODS FOR EXPORTATION.

London 28th day of August, 1862.

Mr. John Weathergale, of (*here insert the address of the Broker of the vessel*) intends to export on board the Ship *Coro*, *Weathergale*, master, for *Melbourne*, the undermentioned Goods, viz :—

Sundry Goods as Stores.

Signature of the Exporter or his Agent _____

Amount of Stamp, 5s.

Bond Office, 28th day of August, 1862.

This is to certify that Security has been given, as required by Law, for the due exportation of the above Goods.

Clerk of the Bonds.

GOODS SHUT OUT FROM THE EXPORT SHIP.

When bonded goods are shut out from the export vessel for which they have been entered and cleared, and are intended for shipment in another vessel, it is necessary to pass a transfer shipping bill through the Searcher's Office, and give new bond.

The transfer bill forms the new entry, and must be endorsed with the names and addresses of the exporter and the surety, the amount of Customs duty and of Stamp duty, before it is tendered at the Bond Office.

In preparing the bond, the exact quantity of the goods must be stated. A bond note is required with transfers of transhipment and drawback of goods.

GENERAL REMOVAL BONDS.

The privilege of entering into general Bond for the removal of warehoused goods from any one port to be re-warehoused at another port, has proved of great service to the mercantile community, by obviating the necessity of giving a separate bond for each removal of goods, and preventing the consequent inconvenience and loss of time.

Parties wishing to enter into General Removal Bond should first apply to the Board, stating the description of the goods they have been in the habit of removing, and proposing two sureties for the Board's approval. Should the proposal be accepted, the Bond is prepared by the Solicitor of Customs, and after having been executed by the parties, it is sent to the Bond Office, and there recorded. The penalty of the Bond is generally taken on the amount of duty due on the largest quantity of goods which shall have been removed by the parties proposing to give bond during any fourteen days of the previous year. The Bond Notes must be signed by the removers, or persons authorized by them; and to prevent fraud, it is necessary at the time of executing the Bond, that the removers and authorized parties should sign their names in a book in the office of the Solicitor of Customs, in order that the signatures to the Bond Notes may be compared therewith. Any alteration or addition to a Bond Note must be initialed by the party signing the same, and if any endorsement be made, it must be signed at the foot in the same manner. After the Bond Note is delivered at the Bond Office, it is examined, recorded, certified, and forwarded to the proper station.

SHIPS' STORES.

Every foreign ship employed in carrying goods or passengers coastwise from one port of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from thence to any of the said islands, or from one of the said islands to another, or from any part of one of those islands to any other part of the same, shall be subject, as to stores for the use of the crew and in all other respects, to the same laws and regulations to which British ships so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

Coasting vessels may not ship bonded goods as stores, and officers are not to act upon any "Request" until bond has been given.*—G. O., 18th May, 1839, and 19th Sept., 1843.

Burden of Ship, and Duration of Voyage.—Bonded stores may be shipped on board vessels of 50 tons burden at least,† bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, duly granted and shipped under the care of the proper officers.‡—16 & 17 Vict., cap. 107, s. 140.

Surplus Stores § are subject to the same duties and regu-

* The master or owner is required to sign the "Request Note" in the presence of the Searcher, or at those ports where there is no stationary Searcher, in the presence of some other competent official.—G. O., No. 17, 1857.

† Bonded stores may be shipped, duty free, on board foreign ships of war, and foreign merchant vessels bound to distant ports, or putting into ports in this country, on a voyage home, on like conditions to those prescribed in T. O., 14th March, 1845.—G. O., No. 43, 1849.

‡ Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargo, that they are regularly entered outwards, and with respect to vessels in ballast, that the master's ballast declaration has been produced.—B. M., 9th Jan., 1840.

Vessels clearing Coastwise to take in Cargoes.—On the clearance coastwise of vessels in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M., 19th Feb., 1838.—See also G. O., No. 71, 1848.

§ Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to;

lations as merchandise, and may be entered, on payment of the proper duties, for the private use of the master, purser, or owner of the importing ship, or of any passenger to whom they may belong.—16 & 17 Vict., cap. 107, s. 70.

Stores for British Vessels.—British vessels clearing at any British port for another port in the United Kingdom to take in cargo for a foreign country, as well as British vessels arriving from foreign, touching at a British port, and proceeding to another port in the United Kingdom, in continuation of their voyages, to be placed on the same footing, as respects the consumption of stores, as foreign vessels, subject to the regulations set forth in G. O., No. 20, 1861.

but on arrival here any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, until the return voyage.—B. O., 27th Nov., 1860 (Southampton).

Drawback Stores shipped on board a British vessel clearing from one port in the United Kingdom for another British and a foreign port; the debentures for such stores should not be issued until a certificate shall have been received by the officers at the port of shipment from the Collector and Controller at the port whence the ship sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure; and in any case in which the Collector and Controller shall receive a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, they are not to fail to communicate the circumstance to the officers who had written.—G. O., No. 71, 1848.

Stores for the use of the crews on board British Colonial ships *virtualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are reloading; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O., No. 33, 1860.

Spirits reported as stores left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O., No. 108, 1845. But spirits, in excess of what may be deemed a fair allowance for present use, on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing, are to be secured in the Queen's warehouse until their departure.—B. O., 29th Jan., 1842.

Bond to be given prior to the shipment of all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O., 13th Sept., 1843, and No. 124, 1847. When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O., 44, 1847.

* *Surplus Stores*, on board an importing vessel about to proceed coastwise only, must be placed under seal, and an account thereof sent to the Collector at the port of destination; and whenever the quantity of high-duty goods is excessive, a special bond must be required.—G. O., No. 116, 1845.

The Tide Surveyors are to call on the Master to account for any discrepancies between the quantities of stores reported and those found on board, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G. O., No. 116, 1848.

A TABLE OF

*Being the maximum quantities that may be shipped of Foreign
factured Goods, or upon Drawback: calculated for the
Kingdom to the several parts of the World, out and home:—*

For the Master, each Mate, and each Cabin Passenger, Wine is allowed, and Beer for each Person on board.				Cigars, Negrohead, Tobacco un- manufactured or British Manufactured Tobacco.†		For each Person on board.			
Wine and Beer.*		Sugar, Refined.†				Pepper.	Tea.		
1 quart per day.		3 oz. per day.		½ oz. per day.		½ oz. per day.	½ oz. per day.		
DAYS.	galls. gills.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	
40	12 16	9 6	0 12½	0 12½	0 8½	0 12½	0 12½	0 12½	
42	13 4	9 13½	0 13½	0 13½	0 8½	0 13½	0 13½	0 13½	
80	25 0	18 12	1 9	1 9	0 7½	1 9	1 9	1 9	
90	28 4	21 1½	1 12½	1 12½	0 8	1 12½	1 12½	1 12½	
95	29 22	22 4½	1 13½	1 13½	0 8½	1 13½	1 13½	1 13½	
100	31 8	23 7	1 15½	1 15½	0 8½	1 15½	1 15½	1 15½	
105	32 26	24 9¾	2 0½	2 0½	0 9½	2 0½	2 0½	2 0½	
110	34 12	25 12½	2 2½	2 2½	0 9½	2 2½	2 2½	2 2½	
120	37 16	28 2	2 5½	2 5½	0 10½	2 5½	2 5½	2 5½	
130	40 20	30 7½	2 8½	2 8½	0 11½	2 8½	2 8½	2 8½	
140	43 24	32 13	2 11½	2 11½	0 12½	2 11½	2 11½	2 11½	
150	46 28	35 2½	2 14½	2 14½	0 13½	2 14½	2 14½	2 14½	
160	50 0	37 8	3 2	3 2	0 14½	3 2	3 2	3 2	
165	51 18	38 10½	3 3½	3 3½	0 14½	3 3½	3 3½	3 3½	
180	56 8	42 3	3 8½	3 8½	1 0	3 8½	3 8½	3 8½	
185	57 26	43 5¾	3 9½	3 9½	1 0½	3 9½	3 9½	3 9½	
190	59 12	44 8½	3 11½	3 11½	1 0½	3 11½	3 11½	3 11½	
200	62 16	46 14	3 14½	3 14½	1 1½	3 14½	3 14½	3 14½	
210	65 20	49 3½	4 1½	4 1½	1 2½	4 1½	4 1½	4 1½	
230	71 28	53 14½	4 7½	4 7½	1 4½	4 7½	4 7½	4 7½	
240	75 0	56 4	4 11	4 11	1 5½	4 11	4 11	4 11	
260	81 8	60 15	5 1½	5 1½	1 7½	5 1½	5 1½	5 1½	
270	84 12	63 4½	5 4½	5 4½	1 8	5 4½	5 4½	5 4½	
360	112 16	84 6	7 0½	7 0½	2 0½	7 0½	7 0½	7 0½	
365	114 2	85 8¾	7 2	7 2	2 0½	7 2	7 2	7 2	
380	118 24	89 1	7 6½	7 6½	2 1½	7 6½	7 6½	7 6½	
400	125 0	93 12	7 13	7 13	2 3½	7 13	7 13	7 13	
420	131 8	98 7	8 3½	8 3½	2 5½	8 3½	8 3½	8 3½	
430	134 12	100 12½	8 6½	8 6½	2 6½	8 6½	8 6½	8 6½	
450	140 20	105 7½	8 12½	8 12½	2 8½	8 12½	8 12½	8 12½	
700	218 24	164 1	13 10½	13 10½	3 14½	13 10½	13 10½	13 10½	

* Wine, in lieu of Spirits (1 pint Wine = ½ pint Spirits), may be shipped, or a proportion of each, when bottled in the warehouses, in cases of not less than one dozen reputed quarts; but duty-paid wine may not be shipped for drawback in less than three dozen reputed quart bottles.—G. O., 1st April, 1834, and 18th Feb., 1836.

† By B. O. to Liverpool, No. 393, June 7th, 1860, Refined Sugar may be shipped, in the regulated quantities, for crew and passengers.

‡ Two pounds per lunar month for each non-commissioned officer or soldier embarked for foreign service are allowed.—T. O., 4th Oct., 1843.

SHIPS' STORES.

*Goods free of duty from the Warehouses; and of British Manu-
duration of all officially-estimated Voyages from the United
The additional 25 per cent. to provide for casualties is included.*

For each Person on Board.

Coffee. §		Sugar Raw, and Molasses. ||		Dried Fruits.		Cocoa or Cocoa Paste.		Vinegar.		Spirits ¶ not sweetened, and B.P. Spirits sweetened.	
1 oz. per day.		2½ oz. per day.		4½ oz. per day.		1 oz. per day.		½ gill per day.		1 gill per day.	
lbs.	oz.	lbs.	oz.	lbs.	oz.	lbs.	oz.	galls.	gills.	galls.	gills.
3	2	7	2	14	5	3	2	0	14	1	18
3	4½	7	8	15	0	3	4½	0	15	1	20½
6	4	14	4	28	9	6	4	0	28	3	4
7	0½	16	1	32	2	7	0½	1	0	3	16½
7	6½	16	15	33	14	7	6½	1	1	3	22½
7	13	17	13	35	11	7	13	1	3	3	29
8	3½	18	12	37	8	8	3½	1	5	4	3
8	9½	19	10	39	4	8	9½	1	7	4	9½
9	6	21	6	42	14	9	6	1	10	4	22
10	2½	23	3	46	7	10	2½	1	14	5	2½
10	15	25	0	50	0	10	15	1	18	5	15
11	11½	26	12	53	9	11	11½	1	21	5	27½
12	8	28	9	57	2	12	8	1	25	6	8
12	14½	29	7	58	14	12	14½	1	27	6	14
14	1	32	2	64	4	14	1	1	31	7	1
14	7½	33	0	66	3	14	7½	2	2	7	7
14	13½	33	14	67	11	14	13½	2	4	7	13½
15	10	35	11	71	6	15	10	2	7	7	26
16	6½	37	8	75	0	16	6½	2	11	8	6½
17	15½	41	1	82	2	17	15½	2	17	8	31½
18	12	42	13	85	11	18	12	2	21	9	12
20	5	46	6	92	13	20	5	2	28	10	5
21	1½	48	3	96	6	21	1½	3	0	10	17½
28	2	64	4	128	9	28	2	4	0	14	2
28	8½	65	2	130	5	28	8½	4	2	14	8
29	11	67	13	135	11	29	11	4	7	14	27
31	4	71	6	142	3	31	4	4	14	15	20
32	13	75	0	150	0	32	13	4	22	16	13
33	9½	76	12	153	9	33	9½	4	25	16	25½
35	2½	80	5	160	11	35	2½	5	0	17	18½
54	11	125	0	250	0	54	11	7	26	27	11

§ The total allowance may be taken in either article—¼ oz. Tea being equivalent to 1 oz. of Coffee, Cocoa, or Cocoa Paste.—G. O., 24th June, 1833.

|| Cane-Juice, or Syrup, may be substituted in any desired proportion not exceeding 2½ oz.; or in Temperance Ships, 3 oz. per diem.—G. O., No. 21, 1851.

§ Solidified Milk may be shipped in the proportion of 1 pound of the article to two-thirds of a pound of Sugar.—G. O., No. 28, 1860.

¶ It is no longer required that Colonial or British Spirits shall be in the proportion of not less than one-half of the whole quantity shipped.—G. O., No. 27, 1860.

Cargo used as Stores—Penalty.—If it shall appear at any time that goods shipped from the warehouses as cargo have been used as stores, or otherwise disposed of during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into will be put in suit, and the full penalty enforced.—B. M., 29th March, 1843.

British Spirits.—Surplus stores of British Spirits on board vessels arriving in England from Scotland or Ireland, for the use of the crew, and those forming the stock of any steward or other person licensed to retail excisable articles on board such vessels, are to be kept separately and apart.

When the quantity of Spirits as stores for the use of the crew does not exceed the proportion of one reputed quart bottle per man of the ship's company, whether seamen, engineers, firemen, or stokers, such Spirits may remain in charge of the captain, or such person as he may appoint, for the use of the ship's company, during the time the vessel may remain in port; but when the quantity shall exceed that proportion, and not exceed half a gallon per man, the same, with the exception of one reputed quart per man, is to be retained as above, for the use of the crew while the vessel shall remain in port, and secured in a fixed locker or chest, provided by the captain, and be sealed up therein by the officer until the vessel be under weigh on her return voyage.

On the arrival of the vessel, such steward is required to produce the whole of his stock of Spirits to the officer, which stock, except a quantity not exceeding one gallon for the use of the steward and his assistants during the time the vessel may remain in port, is likewise to be secured to the satisfaction of the officer until the vessel be under weigh on her return voyage.

If any Spirits, whether the ship's stores or the licensed steward's stock, be unaccompanied by a proper permit or certificate, or if the quantity of Spirits for the use of the ship's company be found to exceed the said proportion of half a gallon per man, or if any Spirits be found secreted, or if any part of the Spirits as ship's stores or steward's stock, whether sealed up or left out for the use of the crew or steward, be removed or found removing from the ship, such Spirits to be seized and the particulars reported to the

Board, in order that the person or persons concerned in such concealment or removal may be proceeded against for the recovery of the penalties incurred.—Order of Inland Revenue, 26th July, and B. O., 16th August, 1849.

Ships' Stores removed to another Port.—All legal sized packages of warehoused goods, forwarded from one warehousing port to another, shall be forwarded under the warehousing regulations; and all packages less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under special bond.*—G. O., 23rd July, No 80, 1845.

Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond for their shipment as stores within three months, and payment of duties upon deficiencies; the officers at the port of removal to apprise the Collector at the port of destination of the delivery of the goods, and of the circumstances under which it has been allowed. This regulation is not to prevent the shipment of stores in illegal packages on board vessels proceeding from one port to another, and intended for use upon the voyage from such second port.—G. O., No. 36, 1848. See also G. O., No. 58, 1860.

Repacking for Stores is confined to the following articles, and in no case are the goods allowed to be repacked into smaller quantities than those specified against each, viz.†:—

	Packages.		Packages.
Cigars, . . .	2 lbs.	Sugar, raw, . . .	56 lbs.
Cocoa or Coffee, raw, . . .	28 "	Sugar, refined, . . .	28 "
Currants or Raisins,‡ . . .	14 "	Tea, . . .	7 "
Molasses, . . .	56 "	Tobacco, . . .	14 "
Spirits, . . .	5 galls.		

* Stores for a particular ship at another port are to be treated as direct exportations, and removed under special bond, a certificate from the officer having cognisance of the shipment that the goods have been put on board the vessel, being deemed sufficient proof of their exportation. In each case it is to be stated on the bond and request notes that the delivery has taken place under the conditions of this minute.—G. O., No. 83, 1852. Form of Bond contained in G. O., No. 12, 1853.

† This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O., No. 45, 1844.

‡ As boxes of raisins are weighed on importation at five in a draft, they may be delivered for stores on the average weight of five, instead of weighing each box separately.—B. M., 31st July, 1850.

STORES.

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Abo	100	Cape de Verde Is-		Dominica.....	180
Algiers	120	lands, viz. :-		Davis' Straits	240
Almeria	100	St. Antonia	} 100	Embsen	42
Azores Islands	80	St. Vincent		Elbing	85
Alicant	110	St. Jago		Elaineur	100
Altea	110	Ceuta	120	Elba Isle	180
Antigua	180	Canary Isles	95	Essequibo	180
Augustine's Bay	150	Christiania	100	Faro Islands, North	
Ancona	160	Copenhagen	100	Ses	100
Alexandria	180	Cette	130	Faro Island, Canaries	95
Ascension Island	240	Civita Vecchia	130	Ferrol	80
Archipelago Isles	180	Corsica, Isle of	130	Fayal	80
Annabona	180	Cayenne	180	Fernando Po	180
Archangel	120	Cape Hayti	210	Falkland Islands	240
Australia	420	Charleston	120	Friendly Islands	420
Alexandretta	180	Chesapeake Bay	120	Gottenburg	100
Aguapulco, Mexico	450	Cuba	210	Gibraltar	100
Bremen	42	Curaçoa	180	Genoa	130
Bayonne	80	Cronstadt	100	Grenada	180
Bilboa	80	Candia, Isle of	180	Guadaloupe	180
Bordeaux	80	Cephalonia	180	Greek Islands and	
Bergen	100	Corfu Isle	180	Greece	180
Bona	120	Calabar	180	Gallipoli	180
Bornholm	100	Cape Coast Castle	200	Greenland Fishery	180
Barcelona	110	Carthage, Spanish		Goree	190
Bay of Roses	110	Main	240	Guayaquil	420
Baltimore	120	Cape St. Mary	180	Guagapatan	400
Bahama Isles	150	Constantinople	180	Hamburg	42
Barbadoes	180	Columbia River	700	Heligoland	42
Berbee	180	Cumana	240	Hayti	210
Bermuda	120	Cyprus	180	Halifax	120
Boston	120	Cape of Good Hope	240	Havana	200
Bahia	200	Callao	400	Honduras	240
Brazil	200	Coquimbo	400	Hudson's Bay	240
Buenos Ayres	240	Chili	380	Hobart Town	400
Bay of Campeachy	240	Calcutta	400	Iceland	100
Barcelor	365	Columbo	365	Ivica	110
Bombay	365	Ceylon	365	Italy	130
Bengal	400	Cuddalore	400	Isle of Sable	120
Botany Bay	420	China	420	Ionian Isles	130
Batavia	400	Canton	420	Islands in the Archi-	
Corunna	80	Dantzic	100	pelago	130
Cadix	90	Drontheim	100	Isle of France and	
Carlserona	100	Delaware Bay	130	Bourbon	270
Carthage	100	Demerara	150	Jamaica	210

VERAGE DURATION OF VOYAGES.

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Ports.	Days.	Ports.	Days.	Ports.	Days.
Java.....	400	Otaheite.....	420	St. Christopher's.....	180
Konigsberg.....	100	Owhyhee.....	420	St. Domingo.....	210
Lisbon.....	80	Petersburg.....	100	St. Eustatia.....	180
Lubec.....	100	Pillau.....	100	St. Lucia.....	180
Leghorn.....	130	Placentia Harbour.....	120	St. Martin.....	180
Long Island.....	130	Port Saint John, New-		St. Thomas.....	180
La Guayra.....	240	foundland.....	120	St. Vincent.....	180
La Conception.....	400	Port-au-Prince, Hayti	210	Salonica.....	280
Lima.....	430	Palermo.....	180	Santa Martha.....	240
Ladrones.....	400	Pensacolo.....	190	St. Salvatore, or Bahia	200
Maalstroom.....	100	Philadelphia.....	120	St. Sebastian.....	210
Malaga.....	100	Porto Rico.....	210	Senegal.....	160
Madeira.....	90	Providence, Bahama		Sierra Leone.....	180
Memel.....	100	Islands.....	160	Scandaroon.....	180
Mogadore.....	120	Pernambuco.....	190	Smyrna.....	180
Majorca.....	110	Porto Bello.....	240	St. Helena.....	240
Minorca.....	110	Para.....	185	Sydney, N. S. Wales	400
Marselles.....	130	Panama.....	420	Sumatra.....	400
Messina.....	130	Peru.....	400	Society Islands.....	420
Montreal.....	150	Philippine Islands.....	420	Swan River.....	365
Malta.....	140	Pondicherry.....	400	Singapore.....	365
Martinico.....	210	Pelew Islands.....	420	Surat.....	365
Mariegalante.....	180	Quebec.....	150	Sandwich Isles.....	420
Mirlimichl.....	180	Queen Anne's Point.....	180	South Sea Fishery,	
Montserrat.....	180	Rochelle.....	80	4 years.....	
Maranham.....	180	Revel.....	100	Tangiers.....	120
Monte Video.....	230	Riga.....	100	Trinity Bay.....	120
Madagascar.....	270	Rhode Island.....	180	Tunis.....	120
Mexico.....	450	River Gambia.....	190	Tarragona.....	110
Mauritius.....	270	Rio Grande.....	200	Tonningen.....	42
Madras.....	400	Rio Janeiro.....	200	Toulon.....	80
Malabar.....	385	Rome.....	130	Tripoli.....	120
Malacca.....	400	Rugen.....	100	Teneriffe.....	95
Manilla.....	420	Sales.....	120	Tortola.....	180
Mangalore.....	385	Savannah.....	150	Trinidad.....	180
Masulipatam.....	400	Stettin.....	100	Tobago.....	180
Mocha.....	365	Stockholm.....	100	Trieste.....	180
Nantz.....	80	St. Antonia } Canary		Truxillo.....	410
Newfoundland.....	120	St. Jago } Isles	95	Timor.....	420
North Bergen.....	100	St. Vincent }		Tellicherry.....	365
Naples.....	130	St. John's, Newfound-		Tranquebar.....	400
Narbonne.....	130	land.....	120	Trincomalee.....	380
Nice.....	130	St. Mary's.....	85	Vigo.....	80
Nevis.....	180	St. Michael's, Azores	80	Valencia.....	110
Nova Scotia.....	120	St. John's, New Bruns-		Venice.....	180
New York.....	120	wick.....	120	Vera Cruz.....	260
New Brunswick.....	120	St. Andrew, ditto.....	125	Venezuela.....	240
New Port.....	120	Salerno.....	130	Valdivia.....	400
New Providence.....	160	Sardinian Isle.....	130	Valparaiso.....	400
New Orleans.....	180	St. Andero.....	80	Van Diemen's Land.....	360
New Guinea.....	400	St. Ubes.....	80	Wyburg.....	100
New South Wales.....	400	Susa.....	120	Zara.....	180
New Zealand.....	400	Syracuse.....	140	Zea.....	180
Negapatam.....	400	St. Augustine's Bay.....	150	Zante Isle.....	180
Oporto.....	80	St. Bartholomew.....	180		
Odesa.....	240	St. Croix.....	180		

NOTE.—For such places as are not included in the foregoing list, the same allowance shall be granted as is given to the place situated nearest thereto.

RENT ON GOODS IN THE QUEEN'S WAREHOUSES.

G.O., No. 75, 1851.)

Packages of baggage, and small packages of presents, &c., viz.—Boxes, Kegs, Jars, &c., Empty Casks, Bundles of Mats, and of empty Sacks, all Samples, and Wines, Spirits, or other Liquids, not exceeding one gallon each package	Per Week.		
	£	s.	d.
Packages of Wine, Spirits, or other Liquids, exceeding one gallon, and not exceeding twenty gallons each package	0	0	2
" exceeding twenty gallons . . . each package	0	0	4
All other Packages and Goods, not exceeding sixty cubic feet, each package, or when loose . . . each parcel	0	0	6
" exceeding sixty and not exceeding eighty cubic feet, each package, or when loose . . . each parcel	0	0	4
" exceeding eighty and not exceeding one hundred cubic feet, each package, or when loose . . . each parcel	0	0	8
And for every ten cubic feet in addition thereto . . .	0	1	0
	0	0	6

Stores of Naval Officers, and Surplus Stores from Merchant Vessels, viz. :—

Under two gallons of Liquids . . . each package	Nil.
Two gallons, and under six gallons . . . each package	0 0 1
Six gallons and upwards . . . each package	0 0 2
Packages and Parcels of Dry Goods not requiring one cubic foot of space . . . each package or parcel	Nil.
One foot, and not above two cubic feet " " "	0 0 1
Exceeding two cubic feet . . . " "	0 0 2

NOTE.—In any case, however, in which the same party deposits several Packages of surplus stores, amounting altogether to two gallons or upwards of liquids, or of dry goods requiring one cubic foot of space or upwards, Rent is to be charged accordingly, although each Package may be of less content than two gallons, or require less space than one cubic foot.

Goods not being Baggage or Stores may remain 3 clear days in the Warehouse free of rent. Baggage and Surplus stores, not being Stores of Naval Officers, may remain a week free of rent; but if any Goods, Baggage, or Stores, not being the Stores of Naval Officers, be not cleared within the periods above specified, the rent shall commence from the day on which the same were received.

Rent must not be charged on Stores forming the remains of the Sea Stock of Naval Officers paid off from Her Majesty's Ships, until the same shall have been in the Warehouse twelve months.

TOBACCO RENT,

CHARGEABLE AT THOSE PORTS ONLY WHERE THE QUEEN IS WAREHOUSE-KEEPER FOR TOBACCO.*

(B.M., 20th November and 31st December, 1857.)

Tobacco unmanufactured.

	Cwt. qr. lb.		Cwt. qr. lb.	
Hogshead, American . . .	...	under 20	0 0	net 4½d.
Tierce " . . .	...	"	8 0 0	" 8d.
Cask, German . . .	...	"	6 0 0	" 4d.
" " . . .	6 0 0	and under 9	0 0	" 4½d.
Case or Bale . . .	...	under 1	2 0	" 1½d.
" . . .	1 2 0	and under 2	2 0	" 2½d.
" . . .	2 2 0	"	4 0 0	" 8d.
" . . .	4 0 0	"	6 0 0	" 8½d.
" . . .	6 0 0	"	8 0 0	" 4d.
" . . .	8 0 0	"	10 0 0	" 4½d.

Tobacco manufactured.

Packages . . .	...	under 2	0 0	net 1d.
" . . .	2 0 0	and under 3	0 0	" 1½d.
" . . .	3 0 0	"	4 0 0	" 2d.

Cigars and Cheroots.

Chest or Box, Havannah . . .	...	under 2	0 0	gross 8d.
" " . . .	2 0 0	and under 8	0 0	" 4½d.
" German . . .	...	under 1	2 0	" 2½d.
" " . . .	1 2 0	and under 2	2 0	" 8d.
" " . . .	2 2 0	"	3 2 0	" 8½d.
" " . . .	3 2 0	"	5 0 0	" 4½d.

In all cases where the fraction of a week does not exceed 3 days, no rent is to be charged for such fraction; but if exceeding 3 days, rent is to be charged for a week. Rent commences from the time of deposit of the first package of a cargo in the Tobacco Warehouse.

Rent on Repacked Packages of Manufactured Tobacco and Cigars.

Not exceeding 10 lbs. net . . .	½d.
Exceeding 10 lbs. and not exceeding 20 lbs. . .	¾d.
Exceeding 20 lbs. and not exceeding 30 lbs. . .	1½d.

And so on for all repacked packages above 30 lbs.

* Applicable only to Tobacco imported subsequently to the passing of the 20 and 21 Vict., cap. 62, or which has been or may be bonded or rebonded between that period and the transfer of the premises from the Crown to a private warehouse-keeper.

RENT ON GOODS WAREHOUSED IN THE CROWN'S PREMISES IN IRELAND.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Baggage, Passengers', per package	0 1 each
Barley, Pearl, barrel or keg	0 0½ each
Biscuits in bags, about 1 cwt.	0 0½ per bag
Cocoa Shell	0 6 per ton
Coffee and Cocoa	0 8 per ton
Currants per butt	0 3 each
“ per pipe	0 2 each
“ per carroteel	0 1½ each
“ per barrel	0 1 each
Figs, drum and frails	1 0 per 100
“ ½ and ¼ drums	0 6 per 100
Molasses per puncheon	0 2 each
Pepper, per bag	0 0½ each
Plums, Portugal, in boxes about 3 lbs. each	0 4 per 100
Prunes and Plums, per cask, 5 to 7 cwt.	0 1½ each
“ 2 to 3 cwt.	0 1 each
“ per chest, about 1 cwt.	2 0 per 100
“ per half chest	1 2 per 100
“ per quarter chest	1 0 per 100
“ per chest, containing Cartoons	0 1 each
Raisins, per barrel	0 1 each
“ per half-barrel	0 0½ each
“ Denia and Valentia boxes	2 0 per 100
“ half and quarter boxes	1 0 per 100
“ frails, baskets, or Malaga boxes	1 0 per 100
“ Malaga half and quarter boxes	0 6 per 100
Sugar, per hogshead	0 2 each
“ per tierce	0 1½ each
“ per barrel or box	0 1 each
“ per bag	2 6 per 100
“ refined, in bulk	0 4 per ton
“ Candy in packages not ex. 40 lbs.	0 0½ per cwt
Tea, in packages under 80 lbs.	0 0½ each
“ per chest, not ex. 180 lbs. weight	0 0½ each
“ “ exceeding 180 lbs.	0 1 each
Vinegar, per pipe	0 2 each
“ per hogshead and tierce	0 1 each
Wine and spirits, butt, pipe, or puncheon	0 3 each
“ per hogshead	0 1½ each
“ per quarter-cask or in cases	0 1 each
“ containing 1 doz. or less	0 0½ each

NOTE.—Rent to commence from the day of the Ship beginning to discharge—25 per cent. to be deducted for any period exceeding 52 weeks.

LONDON TONNAGE DUTIES.

(4 & 5 Wm. IV., cap. 32.)

NOTE.—The collection and management of these duties are subject to the control of the Conservators of the Thames.—*Vide Sect. 136-7 of "The Thames Conservancy Act," 1857.*

For every Ship or other Vessel entering Inwards or clearing Outwards in the Port of London, from or to any of the following Countries or Places, there shall be paid for every ton of her Burden, viz.:—

s. d.	s. d.
Africa	0 $\frac{3}{4}$
America, any part of.....	0 $\frac{3}{4}$
Antwerp	0 $\frac{1}{2}$
Azores, any of.....	0 $\frac{3}{4}$
Baltic Sea, any country or place within.....	0 $\frac{1}{2}$
Brabant	0 $\frac{1}{2}$
Bremen.....	0 $\frac{1}{2}$
Canary Islands, any of.....	0 $\frac{3}{4}$
Channel Isles.....	0 $\frac{1}{2}$
China	0 $\frac{3}{4}$
Courland	0 $\frac{1}{2}$
Denmark	0 $\frac{1}{2}$
East Indies.....	0 $\frac{3}{4}$
Finland	0 $\frac{1}{2}$
Flanders	0 $\frac{1}{2}$
Florida	0 $\frac{3}{4}$
France, within Ushant.....	0 $\frac{1}{2}$
“ any other part of....	0 $\frac{3}{4}$
Germany.....	0 $\frac{1}{2}$
Gibraltar.....	0 $\frac{3}{4}$
Greenland	0 $\frac{3}{4}$
Hamburg.....	0 $\frac{1}{2}$
Holland	0 $\frac{1}{2}$
Holstein.....	0 $\frac{1}{2}$
Lapland, any part of.....	0 $\frac{1}{2}$
Livonia.....	0 $\frac{1}{2}$
Louisiana.....	0 $\frac{3}{4}$
Madeira Islands, any of.....	0 $\frac{3}{4}$
Mediterranean or Adriatic Sea, any place within, or bordering on or near.....	0 $\frac{3}{4}$
Mexico.....	0 $\frac{3}{4}$
Norway	0 $\frac{1}{2}$
Pacific Ocean, any place within, or bordering on or near	0 $\frac{3}{4}$
Poland.....	0 $\frac{1}{2}$
Portugal.....	0 $\frac{3}{4}$
Prussia	0
Russia in Europe	0
“ in Asia	0
Spain, any part of.....	0 $\frac{3}{4}$
Sweden	0 $\frac{1}{2}$
West Indies.....	0 $\frac{3}{4}$
And any other place to the southward of 25 degrees of north latitude.....	0 $\frac{3}{4}$

TONNAGE DUTIES IN LONDON—CONTINUED.

(4 & 5 Wm. IV., cap. 32.)

COASTWISE.

For every ship or other vessel trading Coastwise between the Port of London and any other port or place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, for every voyage in and out of the said port, one halfpenny per ton.

EXEMPTIONS UNDER THE ABOVE ACT.

Any Ship or Vessel coming to or going coastwise from the Port of London, or to any part of Great Britain, unless such Ship or Vessel shall exceed 45 tons register tonnage.

Any Vessel bringing Corn coastwise, the principal part of whose cargo shall consist of Corn.

Any Fishing Smacks, Lobster and Oyster Boats, or Vessels for Passengers.

Any Vessel, or Vessels or Craft, navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any Ship or Vessel entering Inwards or Outwards in Ballast.*

EXEMPTIONS UNDER TREASURY AND BOARD'S ORDERS.

Any Vessel whose Cargo shall consist only of Flour and Malt.—T.O., 80th March, 1818.

Any Vessel whose Cargo shall consist principally of Corn and Flour.—B. M., 15th December, 1828.

EXEMPTIONS UNDER ACT 8 & 9 Vict., cap. 86, s. 139.

Any Vessel entering Inwards or clearing Outwards, in cases where the cargoes are reported for exportation, and ultimately leaving the Port without breaking bulk, or taking in merchandise for exportation.

ORPHAN DUES

PAYABLE ON

WINE IMPORTED INTO LONDON.

	s.	d.
Cape and Madeira, the pipe	1	10
French, the hogshead	1	0
Lisbon, the pipe	2	8½
Portugal, the pipe	2	3
All other sorts, the pipe	2	2
The above wines when imported in cases, per case	0	3

* Ships laden with chalk or slate only shall be deemed to be in ballast.—18 & 17 Vict., cap. 107, s. 145.

COUNTRIES AND DIVISIONS OF COUNTRIES.

LIST OF COUNTRIES AND DIVISIONS OF COUNTRIES, AS THEY ARE
HENCEFORWARD TO BE DISTINGUISHED IN THE STATISTICAL
RECORDS OF THE COMMERCE OF THE UNITED KINGDOM.

Russia, viz. :—

- Ports within the Baltic.
- Ports on the White Sea and Arctic Ocean.
- Ports on the Black Sea and Sea of Azof.
- Ports on the North Pacific Ocean.

Sweden, viz. :—

- Ports within the Baltic.
- Ports without the Baltic.

Norway.

Denmark, viz. :—

- Denmark Proper.
- Duchies of Slesvig and Holstein, with Lauenburg.
- Iceland, the Faroer Islands, and Greenland.

Prussia.

Mecklenburg-Schwerin.

Hanover.

Oldenburg and Kniphausen.

Hanseatic Towns, viz. :—

- Hamburg.
- Bremen.
- Lubeck.

Heligoland.

Holland.

Belgium.

Channel Islands.

France, viz. :—

- Ports without the Mediterranean.
- Ports within the Mediterranean (including those of Corsica).

Portugal, viz. :—

- Portugal Proper.
- Azores.
- Madeira.

Spain, viz. :—

- Ports without the Mediterranean.
- Ports within the Mediterranean.
- Canary Islands.

Gibraltar.

Italy, Continental and Insular, with the adjacent Coast of the Adriatic, viz. :—

- Sardinian Territories—Duchy of Genoa.
- " Island of Sardinia.

Tuscany.

Papal Territories—Ports on the Mediterranean.

“ Ports on the Adriatic.

Kingdom of Naples.

Sicily.

Austrian Territories—Venetia.

“ Illyria, Croatia, and Dalmatia.

Malta and Gozo.

Ionian Islands.

Greece, Continental and Insular.

Turkish Dominions, viz. :—

European Turkey (including Candia and the Islands of the Archipelago under Ottoman Sovereignty, but exclusive of Wallachia and Moldavia).

Wallachia and Moldavia.

Natolia or Asia Minor (including the Island of Cyprus).

Syria and Palestine.

Egypt—Ports on the Mediterranean.

“ Ports on the Red Sea.

El Hedjaz and Ports on the Euphrates or the Persian Gulf.

Tripoli.

Tunis.

Algeria.

Morocco (exclusive of the Ports in the Possession of Spain).

Spanish Ports in Northern Africa.

French Possessions in Senegambia

British Possessions on the River Gambia.

Sierra Leone.

Dutch Possessions on the Gold Coast.

British Possessions on the Gold Coast.

Fernando Po.

Portuguese Possessions in Western Africa, viz. :—

Continental Territory (with the Islands of Principe, St. Thomé, and Annobon).

Cape Verde Islands.

Western Coast of Africa, not particularly designated.

Ascension.

St. Helena.

British Possessions in South Africa, viz. :—

Cape of Good Hope.

British Kaffraria.

Natal.

Eastern Coast of Africa (extending from the Colonial Territory of Natal to the Limits of Abyssinia), viz. :—

Portuguese Possessions.

Native States.

Abyssinia.

Madagascar, viz. :—

French Possessions.

Native Territory.

Bourbon (Réunion).

Mauritius.

Arabia (exclusive of El Hedjaz, Aden, and the Kooria Moorla Island), viz.:—

Territories of the Imaam of Muscat.

Other Native States, not separately enumerated.

Aden.

Koorla Moorla Islands.

Persia.

India, viz.:—

British Possessions:

Bombay and Slade.

Madras.

Bengal and Pegu.

Singapore and the Eastern Straits Settlements.

Ceylon.

Labuan.

French Possessions.

Portuguese Possessions.

Dutch Possessions:

Java.

Sumatra.

Other Possessions or Settlements in the Indian Seas, not separately enumerated.

Spanish Possessions:

Philippine and Ladrone Islands.

Native Territories in the Indian Seas:

Borneo.

Other Islands (distinguishing each).

Siam.

Cochin China, Camboja, and Tonquin.

China (exclusive of Hong Kong and Macao).

Hong Kong.

Macao.

Japan.

British Australia, viz.:—

West Australia.

South Australia.

Victoria.

New South Wales.

Queensland.

Tasmania.

New Zealand.

Islands in the Pacific, viz.:—

New Caledonia.

Fiji Islands.

Navigators Islands.

Society Islands.

Marquesas.

Sandwich Islands.

Other Islands in the Pacific, not separately enumerated.

British North America, viz.:—

British Columbia and Vancouver's Island.

Settlements of the Hudson's Bay Company.

Newfoundland and Coast of Labrador.

Canada.

New Brunswick.

Prince Edward Island.

Nova Scotia and Cape Breton.

French Possessions in North America.

Bermudas.

British West India Islands, viz. :—

Bahamas and Turks' Islands.

Jamaica.

Tortola and Virgin Gorda.

St. Christopher.

Nevia.

Antigua.

Montserrat.

Dominica.

St. Lucia.

St. Vincent.

Barbadoes.

Grenada.

Tobago.

Trinidad.

British Guiana, viz. :—

Demerara and Essequibo.

Berbice.

Belize (British Settlements in Honduras).

Spanish West India Islands, viz. :—

Cuba.

Porto Rico.

French West India Islands, viz. :—

Guadaloupe.

Marie-galante.

Martinique.

St. Martin's, North part.

Dutch West India Islands, viz. :—

St. Martin's, South part.

St. Eustatius.

Saba.

Curaçoa.

Swedish West India Island, viz. :—

St. Bartholomew.

Danish West India Islands, viz. :—

St. Croix.

St. Thomas.

St. John.

French Guiana.

Dutch Guiana.

Haiti and the Dominican Republic.

United States of America, viz. :—

On the Atlantic—Northern States (to Pennsylvania and New Jersey inclusive).

On the Atlantic—Southern States (from Delaware and Maryland, inclusive).

On the Pacific.

Mexico, viz.:—

Ports on the Atlantic.

Ports on the Pacific.

Central America, viz.:—

Ports on the Atlantic.

Ports on the Pacific.

New Granada, viz.:—

Ports on the Atlantic.

Ports on the Pacific.

Venezuela.

Ecuador.

Peru.

Bolivia.

Chili.

Brazil.

Uruguay.

States of the Argentine Confederation.

Paraguay.

Patagonia, viz.:—

Ports on the Atlantic.

Ports on the Pacific.

Falkland Islands.

Whale Fisheries, viz.:—

Northern.

Southern.

LIST OF PORTS OR PLACES OF SHIPMENT.

LIST OF FOREIGN AND COLONIAL PORTS, ALPHABETICALLY ARRANGED,
AND ADJUSTED TO THE "LIST OF COUNTRIES AND DIVISIONS OF
COUNTRIES," DISTINGUISHED IN THE STATISTICAL RECORDS OF THE
COMMERCE OF THE UNITED KINGDOM.

N.B.—In cases where there are two or more Ports of the same name, it is
necessary that the country, as well as the Port, should be specified in the Ship's
Report or Clearance, and also on the Bills of Entry.

PORTS.	COUNTRIES TO WHICH BELONGING.
Aabenrae or Apenrade (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Aalbackmoller	Hanover
Aalbek (<i>Jutland</i>)	Denmark Proper
Aalborg (<i>Jutland</i>)	"
Aalesund	Norway
Aarhus or Aars (<i>Jutland</i>)	Denmark Proper
Aaröesund (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Aars (<i>Jutland</i>)	Denmark Proper
Aasgarstrand	Norway
Abaco Island	British W. India Islands—Bahamas
Abbeftort	Norway
Abbeville (<i>Somme</i>)	France—without the Mediterranean
Aberael	Oldenburg
Åbo (<i>Finland</i>)	Russia—Baltic
Abrevrach (<i>Finisterre</i>)	France—without the Mediterranean
Abushehr or Bushire	Persia
Acajutla or Sansonate (<i>Salvador</i>)	Central America—Pacific
Acapulco	Mexico—Pacific
Accomac (<i>Virginia</i>)	United States—Atlantic—Southern
Accra	British Possessions—Gold Coast
"	Dutch Possessions
Accummersiel	Hanover
Acheen	India—Dutch Possessions—Sumatra
Achielo	Russia—Black Sea
Aci Reale	Italy—Sicily
Acrata or Akrata (<i>Lepanto</i>)	Greece
Acre, Akka, or St. Jean D'Acre	Syria and Palestine
Acul	Hayti
Adalia or Satalieh	Turkish Dominions—Natolia
Adana	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Addah or Konigstein	British Possessions—Gold Coast
Adelaide	South Australia
Aden or Bunder Toowai	Aden
Adicora	Venezuela
Adlersborg (<i>Holstein Canal</i>) . .	Denmark—Slesvig and Holstein
Adoolis or Zula	Abyssinia
Adra	Spain—Mediterranean
Adrampátam (<i>Carnatic</i>)	India—British Possessions—Madras
Adramyti or Ydramut	Turkish Dominions—Natalia
Adrianople	“ Europe.
Ædipso or Dipso (<i>Negropont</i>) . .	Greece—Continental and Insular
Ægina, Egina, or Engia Island . .	“ “
Aeróeskjóbing (<i>Island</i>)	Denmark—Slesvig and Holstein
Aeröesund (<i>Slesvig</i>)	“ “
Afrikeah or Mahadia	Tunis
Agadir or Santa Cruz (<i>Atlantic</i>) .	Northern Africa—Spanish
Agalega or Galega Island	Mauritius
Agaña (<i>Gunjan Island</i>)	India—Philippine Islands
Agay (<i>Var</i>)	France—Mediterranean
Agde or Agade (<i>Hérault</i>)	“ “
Agger (<i>Jutland</i>)	Denmark Proper
Aggerhuus	Norway
Agiontas	Greece
Agooda or Alguada (<i>Malabar</i>) . .	India—Portuguese Possessions
Agua de Pao (<i>St. Michael's Island</i>)	Portugal—Azores
Agon (<i>Manche</i>)	France—without the Mediterranean
Agosta or Augusta	Italy—Sicily
Agrielea	Greece
Aguilas	Spain—Mediterranean
Aguay, Aghwey, or Ague	Western Coast of Africa
Ahus	Sweden—Baltic
Aignerote	Venezuela
Aignes Mortes (<i>Gard</i>)	France—Mediterranean
Aiguillon, L' (<i>Vendée</i>)	“ without the Mediterranean
Ait	Abyssinia
Aivali or Aiwalí	Turkish Dominions—Natalia
Aix, Ile d' (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Aizier (<i>Eure</i>)	“ “
Ajaccio (<i>Corsica</i>)	“ Mediterranean
Akarao	New Zealand
Akerman (<i>Bessarabia</i>)	Russia—Black Sea
Akfzia or Afsia (<i>Sea of Marmora</i>)	Turkish Dominions—Europe.
Akhmetschet (<i>Crimea</i>)	Russia—Black Sea
Akkar or Acre	Syria and Palestine
Akrata (<i>Gulf of Lepanto</i>)	Greece
Aktash Liman (<i>Coast of Troy</i>) . .	Turkish Dominions—Natalia
Aktiar or Sevastopol (<i>Crimea</i>) . .	Russia—Black Sea
Akyab (<i>Aracan</i>)	India—British Possessions—Bengal
Alacrances (<i>Gulf of Mexico</i>) . . .	Mexico—Atlantic
Alagoa (<i>St. Michael's Island</i>) . .	Portugal—Azores
Alanby	Prince Edward Island

PORTS.	COUNTRIES TO WHICH BELONGING.
Aland, Islands of	Russia—Baltic
Alassio or Arraci	Italy—Sardinian Territories—Genoa
Alatzata or Latzata	Turkish Dominions—Natalia
Alaya	" "
Albany (<i>King George's Sound</i>)	West Anstralia.
Albany, Fort (<i>Hudson's Bay</i>)	Hudson's Bay Settlements
Albany (<i>New York</i>)	United States—Atlantic—Northern
Albarado or Alvarado	Mexico—Atlantic
Albenga	Italy—Sardinian Territories—Genoa
Albert City	British Columbia
Alberton or Port Albert	Victoria
Albreda	British Possessions on the Gambia
Albufeira	Portugal Proper
Albuquerque	Brazil
Alcantara	"
Alcudia (<i>Majorca</i>)	Spain—Mediterranean
Aldan	Spain—without the Mediterranean
Aldea (<i>Annobon Island</i>)	Portuguese Possessions in W. Africa
Alderney—Island	Channel Islands
Alechki	Russia—Black Sea
Alegzana	Greece
Aleganza—Islana	Spain—Canary Islands
Alegre, Porto	Brazil
Aleppo or Haleb	Syria and Palestine
Aleria (<i>Corsica</i>)	France—Mediterranean
Aleutian Islands	Russia—North Pacific Ocean
Alexander Bay	British Possessions—Cape of G. Hope
Alexandretta or Iskenderoon (<i>Aleppo</i>)	Syria and Palestine
Alexandria	Egypt—Mediterranean
Alexandria (<i>Maryland</i>)	United States—Atlantic—Southern
Alexandria (<i>Virginia</i>)	" " "
Alexandria (<i>Kodiak Island</i>)	Russia—North Pacific Ocean
Alexandrofsk	Russia—Baltic
Alexandrovski (<i>Castrics Bay</i>)	" North Pacific Ocean
Alfaques	Spain—Mediterranean
Algajola (<i>Corsica</i>)	France "
Algesiras	Spain "
Algheri	Italy—Sardinian Territories
Algiers or Al Jezeir	Algeria
Algoa Bay	British Possessions—Cape of G. Hope
Algorta (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Alguada (<i>Malabar</i>)	India—Portuguese Possessions
Alhucemas or Al Kuzemas	Spanish Ports in Northern Africa
Alicant	Spain—Mediterranean
Alicata or Licata	Italy—Sicily
Alippee (<i>Travancore</i>)	India—British Possessions—Madras
Aliveri	Greece
Aliwal (<i>Mosset Bay</i>)	British Possessions—Cape of G. Hope
Al Jezeir or Algiers	Algeria
Aljezur	Portugal Proper
Al Kaluh or La Calle	Algeria

PORTS.	COUNTRIES TO WHICH BELONGING.
Alkmaer or Alkmaar	Holland
Alligator Pond	British W. India Islands—Jamaica
Allinge (<i>Island of Bornholm</i>)	Denmark Proper
Almeria	Spain—Mediterranean
Almazarron	" "
Almina or Elmina	Dutch Possessions—Gold Coast
Almissa (<i>Dalmatia</i>)	Italy—Austrian Territories—Illlyria
Almuneçar	Spain—Mediterranean
Almyros	Greece
Aloushta (<i>Crimæa</i>)	Russia—Black Sea
Alpeckamolle or Carolinensiel	Hanover
Alphios (<i>Gulf of Arkadia</i>)	Greece
Alsen—Island (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Altata (<i>Gulf of California</i>)	Mexico—Pacific
Altea	Spain—Mediterranean
Alten	Norway
Altenbrück or Altenbräuchel	Hanover
Altengaard or Alten	Norway
Althagen or Alhagen	Mecklenburg-Schwerin
Altona or Altana (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Alvarado or Albarado	Mexico—Atlantic
Amal (<i>Göta Canal</i>)	Sweden—without the Baltic
Amalfi	Italy—Kingdom of Naples
Amaliapolis	Greece
Amantea	Italy—Kingdom of Naples
Amapala or Fonseca Bay (<i>Salvador</i>)	Central America—Pacific
Amapero (<i>Black Sea</i>)	Turkish Dominions—Europe
Amasreh or Amaserah (<i>Black Sea</i>)	" " Natolia
Ambergris Cays (<i>Bay Isl.—Honduras</i>)	Central America—Atlantic
Amazichi (<i>Santa Maura Island</i>)	Ionian Islands
Ambers (<i>Var</i>)	France—Mediterranean
Ambletouse (<i>Pas de Calais</i>)	" without the Mediterranean
Ambon (<i>Morbihan</i>)	" "
Amboy-Perth (<i>New Jersey</i>)	United States—Atlantic
Amboyna—Island and Port	India—Dutch Posses. in Indian Seas
Ambriz	Portuguese Possessions—Africa
Ameland—Island	Holland
Amelia—Island (<i>Florida</i>)	United States—Atlantic—Southern
Amersfoort	Holland
Amherst (<i>Tenasserim</i>)	India—Brit. Possessions—Singapore
Amherst (<i>Lake Ontario</i>)	Canada
Amherst (<i>Magdalen Islands</i>)	"
Amherst	Nova Scotia
Amherstburg (<i>Lake Erie</i>)	Canada
Amirantes--Islands	Mauritius
Amoor—River	Russia—North Pacific Ocean
Amorgo or Amorgos—Island	Greece
Amoy or Hea-Mun (<i>Fokien</i>)	China
Ampannan	India—Native Territories—Lombok
Amphisso or Salona	Greece
Amposta	Spain—Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Ampurias	Spain—Mediterranean
Amurmöe—Island (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Amsterdam	Holland
Amstrop (<i>Jutland</i>)	Denmark Proper
Anakria or Inaklia (<i>Mingrelia</i>)	Russia—Black Sea
Analabou	India—Dutch Possessions—Sumatra
Anamaboe	British Possessions—Gold Coast
Anapa (<i>Circassia</i>)	Russia—Black Sea
Anaphi—Island	Greece
Anatam (<i>New Hebrides</i>)	Pacific
Anatoliko (<i>Misulungi</i>)	Greece
Anclam	Prussia
Ancon	Peru
Ancona	Italy—Papal Territories—Adriatic
Ancud	Chili
Andaman Islands (<i>Bay of Bengal</i>)	India—British Possessions
Andrea	Italy—Naples
Andro or Andros—Island	Greece
Aneiteum—Island (<i>New Hebrides</i>)	Pacific
Angamos	Bolivia
Angassey	India—Brit. Possessions—Bombay
Angazay or Comoro—Island	E. Coast of Africa—Native States
Anger or Anjeer (<i>Straits of Sunda</i>)	India—Dutch Possessions—Java
Angola, Coast of	Portuguese Possessions in W. Africa
Angostura (<i>on the Orinoco</i>)	Venezuela
Angoxa	E. Coast of Africa—Native States
Angra (<i>Island of Terceira</i>)	Portugal—Azores
Angra das Keys (<i>Rio Janeiro</i>)	Brazil
Angra Pequena	W. Coast of Africa
Anguilla or Snake—Island	Brit. W. India Is.—St. Christopher
Anhalt or Anholt—Island	Denmark Proper
Aniva Bay (<i>Saghalien Island</i>)	Japan
Anjar (<i>Cutch</i>)	India—British Possessions—Bombay
Anjeer (<i>Straits of Sunda</i>)	“ Dutch Possessions—Java
Anjengo (<i>Travancore</i>)	“ British Possessions—Madras
Anjenweel	“ “ Bombay
Ankolah (Malabar)	“ “ Madras
Annalaboo or Analabou	“ Dutch Possessions—Sumatra
Annapolis	Nova Scotia
Annapolis (<i>Maryland</i>)	United States—Atlantic—Southern
Anneborg (<i>Zealand</i>)	Denmark Proper
Anneville (<i>Manche</i>)	France—without the Mediterranean
Annobon—Island	Portuguese Possessions in W. Africa
Annotto Bay	Brit. West India Islands—Jamaica
Antakia or Antioch	Syria and Palestine
Antibes (<i>Var</i>)	France—Mediterranean
Anticyra (<i>Port of Livadia</i>)	Greece
Antigonish	Nova Scotia
Antigua—Island	British W. India Islands—Antigua
Antioch or Antakia	Syria and Palestine
Antiparos—Island	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Antirrhion	Greece
Antivari (<i>Albania</i>)	Turkish Dominions—Europe
Antonio—Port	British W. India Islands—Jamaica
Antonio Lizardo, St.—Island	Mexico—Ports on the Atlantic
Antwerp or Anvers	Belgium
Anybyssos	Greece
Anzo-Porto D'	Italy—Papal Territories
Anzuan (<i>Comoro Islands</i>)	E. Coast of Africa—Native States
Apalachicola (<i>Florida</i>)	United States—Atlantic—Southern
Apam	Dutch Possessions—Gold Coast
Apenrade or Aabenrade (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Apia Bay (<i>Oyolava Island</i>)	Pacific—Navigators Islands
A Plate—Port	Hayti and the Dominican Republic
Apiranthos	Greece
Apong	India—Dutch Possessions—Sumatra
Appingdam	Holland
Appollonia	British Possessions—Gold Coast
Appretotte	India—British Possessions—Ceylon
Aquadilla	Spanish W. India Isls.—Porto Rico
Aquin	Hayti
Aracan—River (<i>Akyab</i>)	India—British Possessions—Bengal
Aracaty	Brazil
Aracaya	"
Aransas (<i>Tezas</i>)	United States—Atlantic—Southern
Arauco	Chili
Arbe—Island (<i>Dalmatia</i>)	Italy—Austrian Territories—Illyria
Arceau, L' (<i>Charente Inf.</i>)	France—without the Mediterranean
Archangel	Russia—White Sea and Arctic Ocean
Archangel, New (<i>Island of Sitka</i>)	" North Pacific Ocean
Arecife (<i>Island of Lanzarote</i>)	Spain—Canary Islands
Arecivo or Arecibo	Spanish W. India Isls.—Porto Rico
Arena (<i>Yucatan</i>)	Mexico—Atlantic
Arenas, Punta de (<i>Costa Rica</i>)	Central America—Pacific
Arendal	Norway
Arenkio or Renky (<i>Dardanelles</i>)	Turkish Dominions—Natalia
Arens or Arenis de Mar	Spain—within the Mediterranean
Arensberg (<i>Island of Oesel</i>)	Russia—Baltic
Arequipa	Peru
Ares (<i>Gironde</i>)	France—without the Mediterranean
Argentiera or Kimolo—Island	Greece
Argenton (<i>Finisterre</i>)	France—without the Mediterranean
Argos. See Napoli di Romania.	
Argostoli (<i>Cephalonia Island</i>)	Ionian Islands
Arguin—Bay	Western Coast of Africa
Argyle	Nova Scotia
Atica (<i>The Port of Tacna</i>)	Peru
At'bo	India—British Possessions—Ceylon
Arishat or Arichat (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Arish, El Arish, or Larache	Morocco
Arkadia or Cyparissa	Greece
Arkeeko or Arkiko	Abyssinia

PORTS.	COUNTRIES TO WHICH BELONGING.
Arles (<i>Bouches du Rhône</i>)	France—Mediterranean
Armegon (<i>Carnatic</i>)	India—British Possessions—Madras
Arnemuiden (<i>Walcheren</i>)	Holland
Arnis (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Arraci or Alassio	Italy—Genoa
Arrôe—Island (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Arroeskiøebing (<i>Ærøe Island</i>)	" "
Arroo—Islands	India—Native Territories
Ars-en-Ré (<i>Charente Inf.</i>)	France—without the Mediterranean
Ataki (<i>Sea of Marmora</i>)	Turkish Dominions—Natalia
Aruesen	Norway
Arundel (<i>Maine</i>)	United States—Atlantic—Northern
Arz, Ile d' (<i>Morbihan</i>)	France—without the Mediterranean
Arzaw or Arzew	Algeria
Arzilla	Morocco
As (<i>Oland Island</i>)	Sweden—Baltic
Asaae	Denmark Proper
Asahan or Assahan	India—Dutch Possessions—Sumatra
Ascalon, Askulán, or Scalona	Syria and Palestine
Ascension Island	Ascension
Aschendorf	Hanover
Ascoli-Porto d'	Italy—Papal Territories—Adriatic
Askersund (<i>Göta Canal</i>)	Sweden—without the Baltic
Askulán or Ascalon	Syria and Palestine
Aspinwall (<i>Colon Island</i>)	New Granada—Atlantic
Aspropti or Anticyra (<i>Livadia</i>)	Greece
Assahan	India—Dutch Possessions—Sumatra
Assel	Hanover
Assens (<i>Fünen Island</i>)	Denmark Proper
Assinee	Western Coast of Africa
Assuncion or Assumption	Paraguay
Astakos or Dragomestre	Greece
Astoria (<i>Oregon</i>)	United States of America—Pacific
Astro or Astros (<i>Gulf of Nauplia</i>)	Greece
Astypalæa or Astropalæia Island	"
Atacames or Tacames	Ecuador
Atalante (<i>Island of Negropont</i>)	Greece
Atchera	India—British Possessions—Bombay
Atenadluk (<i>Greenland</i>)	Denmark
Atheneon	Greece
Athens	"
Atico	Peru
Atool or Tauai—Island	Sandwich Islands—Pacific
Attakoo, Atakkoo, or Atoko	British Possessions on the Gold Coast
Auckland	New Zealand
Auckland Islands	Pacific
Audemér, Pont (<i>Eure</i>)	France—without the Mediterranean
Audenge (<i>Gironde</i>)	" "
Audernos (<i>Gironde</i>)	" "
Audierne (<i>Finisterre</i>)	" "
Augusta or Agosta	Italy—Sicily

PORTS.	COUNTRIES TO WHICH BELONGING.
Augusta	West Australia
Augusta (<i>Maine</i>)	United States—Atlantic—Northern
Augusta—Port	South Australia
Augstsburg	British Possessions—Gold Coast
Augustenborg (<i>Alsen Island</i>)	Denmark—Slesvig and Holstein
Aukpatuk (<i>Rupert's Land</i>)	Hudson's Bay Co. Settlements
Aula	Italy—Sicily
Au Plat—Port or Porto	Hayti and the Dominican Republic
Au Prince—Port	Hayti
Auray (<i>Morbihan</i>)	France—without the Mediterranean
Australind	West Australia
Authie (<i>Pas de Calais</i>)	France—without the Mediterranean
Aux Cayes or Cayes	Hayti
Aval or Bahrein (<i>Persian Gulf</i>)	Arabia—Territories of the Imaum
Avatschka (<i>Kamtschatka</i>)	Russia—North Pacific Ocean
Averio	Portugal Proper
Aviles (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Avlona, Valona, or Peloros (<i>Albania</i>)	Turkish Dominions—Europe
Avola or Aula	Italy—Sicily
Avranches (<i>Manche</i>)	France—without the Mediterranean
Awey	Western Coast of Africa
Awoyo	Spanish India Islands—Porto Rico
Axel	Holland
Axim or St. Antony	Dutch Possessions—Gold Coast
Axmar	Sweden—within the Baltic
Ayamonte	Spain—without the Mediterranean
Ayan	Russia—North Pacific Ocean
Ayer-Adge	India—Dutch Possessions—Sumatra
Ayer-Banghis or Bangis	“ “ “
Azamor	Morocco
Azof Azoff, or Azov (<i>Sea of Azof</i>)	Russia—Black Sea
Azucar, Pan de	Chili
Baagoe—Island (<i>Falster</i>)	Denmark Proper
Baba (<i>Black Sea</i>)	Turkish Dominions—Natalia
Bábaro	Hayti and the Dominican Republic
Baburuco	“ “
Bacalar (<i>Yucatan</i>)	Mexico—Atlantic
Backbay	India—British Possessions—Ceylon
Badagry	Western Coast of Africa
Badalona	Spain—Mediterranean
Baersiel or Barassel	Oldenburg
Baffa (<i>Cyprus</i>)	Turkish Dominions—Natalia
Bagaba (<i>Veragua</i>)	New Granada—Pacific
Bagnara	Italy—Naples
Bahamas—Islands	British W. India Islands—Bahamas
Bahia or St. Salvador	Brazil
Bahia Blanca (<i>Buenos Ayres</i>)	States of the Argentine Confederation
Bahia Honda	Spanish W. India Islands—Cuba
Bahrein or Aval—Islands	Arabia—Territories of the Imaum
Baia or Baia	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
Baicull (<i>Malabar</i>)	India—British Possessions—Madras
Baienet	Hayti
Bail-Port (<i>Manche</i>)	France—without the Mediterranean
Baisse, La (<i>Charente Inf.</i>)	“ “
Bakni (<i>Black Sea</i>)	Turkish Dominions—Europe
Balade—Port (<i>French</i>)	Pacific—New Caledonia
Balaklava (<i>Crimea</i>)	Russia—Black Sea
Balambangan—Island	India—Native Territories—Borneo
Balanas	New Granada—Atlantic
Balao	Ecuador
Balasore	India—British Possessions—Bengal
Balchaco (<i>Yucatan</i>)	Mexico—Atlantic
Baldshik or Baltzik (<i>Black Sea</i>)	Turkish Dominions—Europe
Balearic—Islands	Spain—Mediterranean
Bali or Bally—Island	India—Native Territories
Bali Badung—Port	“ “
Baliling or Blalleng	“ “
Ballepitty—Modero	India—British Possessions—Ceylon
Ballun (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Bally—Island	India—Native Territories
Bally—Port	India—Native Territories—Lombok
Balsora or Bussorah (<i>Persian Gulf</i>)	Turkish Dominions—Persian Gulf
Baltimore (<i>Maryland</i>)	United States—Atlantic—Southern
Baltisch (<i>Gulf of Finland</i>)	Russia—Baltic
Baluch (<i>Sea of Marmora</i>)	Turkish Dominions—Natolia
Bambor (<i>Circassia</i>)	Russia—Black Sea
Banana—Islands	Sierra Leone
Bancoot, Bankote, or Fort Victoria	India—British Possessions—Bombay
Banda—Islands	India—Dutch Possessions
Banderma or Bandermain (<i>Black Sea</i>)	Turkish Dominions—Europe
Banderas—Bay	Mexico—Pacific
Bandholm (<i>Laaland Island</i>)	Denmark Proper
Bandol (<i>Var</i>)	France—Mediterranean
Bandon	Siam
Bangis	India—Dutch Possessions—Sumatra
Bang-kok or Bankok	Siam
Bangor (<i>Maine</i>)	United States—Atlantic—Northern
Bangpasoe	Siam
Banjarmassin (<i>Borneo</i>)	India—Dutch Possessions
Banjoewangie	“ “ Java
Banka or Banca—Island	“ “
Bankok or Bang-kok	Siam
Bantam	India—Dutch Possessions—Java
Banyuls-sur-Mer (<i>Pyrénées Orientales</i>)	France—Mediterranean
Bapiapadoo (<i>Carnatic</i>)	India—British Possessions—Madras
Baracoa	Spanish W. India Islands—Cuba
Barakra	Sweden—without the Baltic
Baranquilla (<i>Rio Magdalena</i>)	New Granada—Atlantic
Baranquillos	Chili
Barava (<i>under the Imam of Muscat</i>)	E. Coast of Africa—Native States
Barbadoes or Barbados—Island	British W. India Islands—Barbadoes

PORTS.	COUNTRIES TO WHICH BELONGING.
Barbarati—Island (<i>Honduras</i>)	Central America—Atlantic
Barbaryn	India—British Possessions—Ceylon
Barbuda	British W. India Islands—Antigua
Barcaggio (<i>Corsica</i>)	France—Mediterranean
Barcarés de St. Laurent	" "
Barcelona	Spain—Mediterranean
Barcelona	Venezuela
Barcelore or Barcoor (<i>Canara</i>)	India—British Possessions—Madras
Barco Quebrado (<i>Costa Rica</i>)	Central America—Pacific
Barcoor (<i>Canara</i>)	India—British Possessions—Madras
Bardagbery (<i>Carnatic</i>)	" " "
Barfleur (<i>Manche</i>)	France—without the Mediterranean
Bari	Italy—Naples
Baribombi	Greece
Biridjah or Mazagan	Morocco
Barletta	Italy—Naples
Barlt (<i>Holstein</i>)	Denmark—Slesvig and Holstein
Barneville (<i>Manche</i>)	France—without the Mediterranean
Barnstable or Barnstable (<i>Mass.</i>)	United States—Atlantic—Northern
Baroach (<i>Gulf of Camboy</i>)	India—British Possessions—Bombay
Baroua or Baroa (<i>Circars</i>)	" " Madras
Barquero (<i>Biscay</i>)	Spain—without the Mediterranean
Barques, Les (<i>Charente Inf.</i>)	France—"
Barra do, Rio Negro, or Manoas (<i>River Amazon</i>) Brazil	
Barracoe	Western Coast of Africa
Barrancas (<i>River Orinoco</i>)	Venezuela
Barranquilla or Baranquillos	Chili
Barre de Mont (<i>Vendée</i>)	France—without the Mediterranean
Barret (<i>Jutland</i>)	Denmark Proper
Barrington	Nova Scotia
Barritskoe (<i>in the Port of Weile</i>)	Denmark Proper
Barshaga (<i>Island of Gottland</i>)	Sweden—Baltic
Barssel	Oldenburg
Barth	Prussia
Basildoh (<i>under the Imaum of Muscat</i>)	Persia
Basiladi or Basiladhion (<i>Misulongi</i>)	Greece
Basilan or Bazilan—Island	India—Philippine Islands—Spanish
Basque—Island	Canada
Bassa (<i>Liberia</i>)	Western Coast of Africa
Bassadore (<i>under the Imaum of Muscat</i>)	Persia
Bassam, Grand	Western Coast of Africa
Basseen or Bassein (<i>Concan</i>)	India—British Possessions—Bombay
Bassien or Persaim (<i>Pegu</i>)	" " Bengal
Basse Indre (<i>Loire Inf.</i>)	France—without the Mediterranean
Basseterre	Brit. W. India Isls.—St. Christopher
Basseterre	Fr. W. India Islands—Guadaloupe
Basseterre	" " Mariegalante
Bassora or Bussorah (<i>Persian Gulf</i>)	Turkish Dominions
Bátad	Sweden—without the Baltic
Bastia (<i>Corsica</i>)	France—Mediterranean
Bastrap (<i>Sieland</i>)	Denmark Proper

PORTS.	COUNTRIES TO WHICH BELONGING.
Batan (<i>Panoy Island</i>) . . .	India—Philippine Islands—Spanish
Batavia	" Dutch Possessions—Java
Batchuan or Batchian—Island . . .	" "
Bate or Beyt—Island (<i>Gujerat</i>) . .	" British Possessions—Bombay
Bath (<i>Lake Ontario</i>)	Canada
Bath (<i>Maine</i>)	United States—Atlantic—Northern
Bathi or Vathi (<i>Ithaca</i>)	Ionian Islands
Bathurst (<i>St. Mary's Island</i>) . . .	British Possessions on the Gambia
Bathurst	New Brunswick
Bataloa	India—British Possessions—Ceylon
Batou-Bhara	" Dutch Possessions—Sumatra
Batou-Gede (<i>Timor Island</i>) . . .	" Portuguese Possessions
Batoum (<i>Black Sea</i>)	Turkish Dominions—Natalia
Battecollah (<i>Canara</i>)	India—British Possessions—Madras
Battle Harbour (<i>Labrador</i>) . . .	Newfoundland and Labrador
Batulichen	India—Native Territories—Borneo
Batz or Bas—Ile (<i>Finisterre</i>) . . .	France—without the Mediterranean
Baudo	New Granada—Pacific
Baupapady (<i>Circars</i>)	India—British Possessions—Madras
Bay, viz. :—	
Chaleur	Canada
Fortune	Prince Edward Island
Islands (<i>Honduras</i>)	Central America—Atlantic
of Arguin	Western Coast of Africa
of Harbours	Falkland Islands
of Islands	New Zealand
of Rocks	Canada
of St. George	Newfoundland
of St. George	Patagonia—Atlantic
Verte (<i>Cumberland</i>)	Nova Scotia
Baynetta or Baienet	Hayti
Bayona	Spain—without the Mediterranean
Bayonne (<i>Basses Pyrénées</i>) . . .	France—without the Mediterranean
Baypoor or Beypoor (<i>Malabar</i>) . .	India—British Possessions—Madras
Bazarutto—Island	Coast of Africa—Portuguese
Beagle—Island	Patagonia—Pacific
Beaufort—Port	British Possessions—C. of G. Hope
Beaufort (<i>North Carolina</i>) . . .	United States—Atlantic—Southern
Beaufort (<i>South Carolina</i>) . . .	" "
Beauvoir (<i>Vendée</i>)	France—without the Mediterranean
Beaver River	Nova Scotia
Beddeck (<i>Cape Breton Island</i>) . .	" and Cape Breton
Bedique	Prince Edward Island
Beidenfleth (<i>Holstein</i>)	Denmark—Slesvig and Holstein
Beikos—Bay (<i>Bosphorus</i>)	Turkish Dominions—Natalia
Beirút or Beyrout (<i>Damascus</i>) . .	Syria and Palestine
Beit-el-fakih (<i>Yemen</i>)	Arabia—Native States
Beitkul (<i>Malabar</i>)	India—British Possessions—Madras
Bejerin	Norway
Belfast (<i>Port Fairy</i>)	Victoria
Belfast	Prince Edward Island

PORTS.	COUNTRIES TO WHICH BELONGING.
Belfast (<i>Maine</i>)	United States—Atlantic—Northern
Belize	British Settlement in Honduras
Bellecroix (<i>Morbihan</i>)	France—without the Mediterranean
Belle Isle (<i>Morbihan</i>)	“ “
Belle Isle	Newfoundland
Belleville (<i>Lake Ontario</i>)	Canada
Belligam	India—British Possessions—Ceylon
Bellingham Bay (<i>Oregon</i>)	United States—Pacific
Belvidere	British Possessions—C. of G. Hope
Belviders	Italy—Kingdom of Naples
Bencoolen	India—Dutch Possessions—Sumatra
Bengazy, Bengazi, or Ben Ghazi	Tripoli
Benguela	Western Africa—Portuguese
Beicarlo or Venicarlo	Spain—Mediterranean
Benicia (<i>California</i>)	United States—Pacific
Benidorme	Spain—Mediterranean
Benin—River	Western Coast of Africa
Benoe—River	Nova Scotia
Bénodet (<i>Finisterre</i>)	France—without the Mediterranean
Bensersell	Hanover
Bento River or Brass Town	Western Coast of Africa
Benzart or Bizerta	Tunis
Bequia—Island (<i>Grenadines</i>)	British India Islands—Grenada
Berbera or Burburra	Abyssinia
Berbice, Colony of	British Guiana—Berbice
Berck (<i>Pas de Calais</i>)	France—without the Mediterranean
Berdiansk (<i>Sea of Azof</i>)	Russia—Black Sea
Berg	Norway
Bergen	Holland
Bergen, North	Norway
Bermeo (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Bermudas—Islands	Bermudas
Bernardière, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Berre (<i>Bouches du Rhône</i>)	France—Mediterranean
Beshika—Bay	Turkish Dominions—Natalia
Betanzos	Spain—without the Mediterranean
Beveland—Islands	Holland
Beverley (<i>Massachusetts</i>)	United States—Atlantic—Northern
Beverwyk	Holland
Beydenfleth or Beidenfleth	Denmark—Slesvig and Holstein
Beypoor (<i>Malabar</i>)	India—British Possessions—Madras
Beyrout (<i>the Port of Damascus</i>)	Syria and Palestine
Beyt or Bate—Island (<i>Gujerat</i>)	India—British Possessions—Bombay
Bezoekie	“ Dutch Possessions—Java
Bhownuggn or Bownaghur (<i>Gujerat</i>)	“ British Possessions—Bombay
Biarritz (<i>Basses Pyrénées</i>)	France—without the Mediterranean
Bichuguen, San Antonio de	Chili
Bio—Island (<i>River St. Lawrence</i>)	Canada
Bidart (<i>Basses Pyrénées</i>)	France—without the Mediterranean
Bielenberg (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Bieque, Vieques, or Crab Island	Spanish W. India Islands—Porto Rico

PORTS.	COUNTRIES TO WHICH BELONGING.
Biervig	Norway
Biervliet	Belgium
Big Bras d'Or (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Bijuga or Bissagos—Islands	Western Coast of Africa
Bilawal or Billawul (<i>Gujerat</i>)	India—British Possessions—Bombay
Billbao or Bilboa (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Billawul (<i>Gujerat</i>)	India—British Possessions—Bombay
Billeton—Island	“ Dutch Possessions
Billiers (<i>Morbihan</i>)	France—without the Mediterranean
Bima	India—Native Territory—Sumbawa
Bimbia	Western Coast of Africa
Bimlipatam (<i>Circars</i>)	India—British Possessions—Madras
Binaros or Vinaros	Spain—Mediterranean
Binic (<i>Côtes du Nord</i>)	France—without the Mediterranean
Binmaley (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
Bintang—Island	“ Dutch Possessions
Binzooloo	“ Native Territories—Borneo
Biorko or Bjorko (<i>Finland</i>)	Russia—Baltic
Birch Town	Nova Scotia
Bird Island	Western Coast of Africa
Bird Island	British W. India Islands—St. Vincent
Bisceglia	Italy—Naples
Bissagos or Bijuga—Islands	Western Coast of Africa
Bissao	Portuguese Possessions—W. Africa
Bisserup (<i>Zealand</i>)	Denmark Proper
Bitrinizza (<i>Gulf of Lepanto</i>)	Greece
Bizerta or Benzart	Tunis
Bjerta	Sweden—Baltic
Bjorko (<i>Finland</i>)	Russia “
Bjorkforss	Sweden “
Bjorneborg (<i>Finland</i>)	Russia “
Bjorsund	Sweden “
Blaavand (<i>Jutland</i>)	Denmark Proper
Black River	New Brunswick
Black River	British W. India Islands—Jamaica
Black River (<i>Mosquito Coast</i>)	Central America—Atlantic
Blakeley (<i>Alabama</i>)	United States—Atlantic—Southern
Blanche River	Canada
Blanes	Spain—Mediterranean
Blankenberg	Belgium
Blankenese (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Blaye (<i>Gironde</i>)	France—without the Mediterranean
Blalleng	India—Native Territories—Bali
Blewfields (<i>Mosquito Coast</i>)	Central America—Atlantic
Blidstrup (<i>Zealand</i>)	Denmark Proper
Blokhuis or Blokhuse (<i>Jutland</i>)	“ “
Blokzyl	Holland
Blumenthal	Hanover
Boavista or Bonavista—Island	Cape Verde Islands—Portuguese
Boca del Salado (<i>Buenos Ayres</i>)	Argentine Confederation
Boca del Toro (<i>Veragua</i>)	New Granada—Atlantic

PORTS.	COUNTRIES TO WHICH BELONGING.
Boch (<i>on the Elbe</i>) . . .	Denmark—Slesvig and Holstein
Boda (<i>Oland Island</i>) . . .	Sweden—Baltic
Bodega (<i>California</i>) . . .	United States—Pacific
Bodøe . . .	Norway
Bodrum or Boodroom . . .	Turkish Dominions—Natalia
Bogense (<i>Funen</i>) . . .	Denmark Proper
Bogeska (<i>Zealand</i>) . . .	"
Bogota, Santa Fé de . . .	New Granada—Atlantic
Bôin or Bouin—Island (<i>Vendée</i>) . . .	France—without the Mediterranean
Bolcheretsk (<i>Kamchatka</i>) . . .	Russia—North Pacific Ocean
Bolderaa or Bolderar (<i>Riga</i>) . . .	Russia—Baltic
Bolivar-Ciudad . . .	Venezuela
Boller (<i>Jutland</i>) . . .	Denmark Proper
Bollsta or Bolesta . . .	Sweden—Baltic
Bololo . . .	Western Coast of Africa
Bolsta . . .	Norway
Bombay . . .	India—British Possessions
Bominy—Island (<i>Chittagong</i>) . . .	" " Bengal
Bona . . .	Algeria
Bonnacca (<i>Bay Islands, Honduras</i>) . . .	Central America—Atlantic
Bonanza (<i>the Port of Seville</i>) . . .	Spain—without the Mediterranean
Bonaventure River . . .	Canada
Bonavista Bay . . .	Newfoundland
Bonavista or Boavista—Island . . .	Cape Verde Islands—Portuguese
Bondhead (<i>Lake Ontario</i>) . . .	Canada
Bongo or Old Calabar River . . .	Western Coast of Africa
Bongsiel (<i>Shipping Port of Bredsted</i>) . . .	Denmark—Slesvig and Holstein
Boni or Bony . . .	India—Native Territories—Celebes
Bonifacio (<i>Corsica</i>) . . .	France—Mediterranean
Bonin—Islands . . .	Pacific Ocean
Bonitsa or Vonitza (<i>Gulf of Arta</i>) . . .	Greece
Bonn . . .	Prussia
Bonny—River . . .	Western Coast of Africa
Boodroom or Bodrum . . .	Turkish Dominions—Natalia
Booton or Bouton—Island . . .	India—Dutch Possessions
Bootry—Fort . . .	Dutch Possessions on the Gold Coast
Bordagberry (<i>Malabar</i>) . . .	India—British Possessions—Madras
Bordeaux (<i>Gironde</i>) . . .	France—without the Mediterranean
Bordoe—Island (<i>Faroer Islands</i>) . . .	Denmark
Borge (<i>Vaagen Island</i>) . . .	Norway
Borholm (<i>Oland Island</i>) . . .	Sweden—Baltic
Borgo (<i>Finland</i>) . . .	Russia—Baltic
Borkhum—Island . . .	Hanover
Borneo or B'rnei . . .	India—Native Territories
Borholm—Island . . .	Denmark Proper
Borregaard . . .	Norway
Borregaard (<i>Jutland</i>) . . .	Denmark Proper
Borrestad . . .	Norway
Borriana or Burriana . . .	Spain—Mediterranean
Borselen . . .	Holland
Borstel . . .	Hanover

PORTS.	COUNTRIES TO WHICH BELONGING.
Borupsand (<i>Jutland</i>)	Denmark Proper
Bosa	Italy—Sardinian Territories
Boston (<i>Massachusetts</i>)	United States—Atlantic—Northern
Botany Bay	New South Wales
Botsta	Sweden—without the Baltic
Bou Azar	Morocco
Bouc, Port de (<i>Bouches du Rhône</i>)	France—Mediterranean
Boucau (<i>Landes</i>)	France—without the Mediterranean
Bougie or Boujeiah	Algeria
Bouille, La (<i>Seine Inf.</i>)	France—without the Mediterranean
Bouin or Boin—Island (<i>Vendée</i>)	“ “
Boujeiah or Bougie	Algeria
Boulogne (<i>Pas de Calais</i>)	France—without the Mediterranean
Bourbon or Réunion—Island . . .	Bourbon
Bourg (<i>Gironde</i>)	France—without the Mediterranean
Bourgas or Bourghaz (<i>Black Sea</i>)	Turkish Dominions—Europe
Bourgneuf (<i>Loire Inf.</i>)	France—without the Mediterranean
Bouro or Booro—Island	India—Native Territories
Bourse Franc (<i>Charente Inf.</i>) . .	France—without the Mediterranean
Bouthoreuma	Greece
Boutry or Bootry—Fort	Dutch Possessions—Gold Coast
Bovoldstrand	Sweden—without the Baltic
Boyd or Boyd Town (<i>Twofold Bay</i>)	New South Wales
Braake or Brake	Oldenburg
Bradore—Bay (<i>Labrador</i>)	Newfoundland and Labrador
Bragança	Brazil
Brahastadt (<i>Finland</i>)	Russia—Baltic
Brahilow or Ibrail (<i>Wallachia</i>) . .	Wallachia and Moldavia
Brake	Oldenburg
Brancaleone	Italy—Naples
Branca Nova	“ “
Brandel (<i>Charente Inf.</i>)	France—without the Mediterranean
Brande, La (<i>Charente Inf.</i>)	“ “
Brandenburg	Prussia
Brandholmen	Sweden—Baltic
Brandolo or Brondolo	Italy—Austrian Territories—Venetia
Brandö (<i>Finland</i>)	Russia—Baltic
Brass Town or Rio Bento	Western Coast of Africa
Brault (<i>Charente Inf.</i>)	France—without the Mediterranean
Braunsborg	Prussia
Brava or St. Joao—Island	Cape Verde Islands—Portuguese
Brava (<i>under the Imam</i>)	East Coast of Africa—Native States
Brazos de San Jago (<i>Texas</i>)	United States—Atlantic—Southern
Brazza—Island (<i>Spalatro—Dalmatia</i>)	Italy—Austrian Territories
Bredsted (<i>Slesvig</i>)	Denmark
Brehat—Île (<i>Côtes du Nord</i>) . . .	France—without the Mediterranean
Bremen	Hanseatic Towns—Bremen
Bremerhafen	“ “
Bremerlehe	Hanover
Bremervorde	“
Brendyest (<i>Finland</i>)	Russia—Baltic

PORTS.	COUNTRIES TO WHICH BELONGING.
Breock	Norway
Breskens	Belgium
Brest (<i>Finisterre</i>)	France—without the Mediterranean
Breton—Fort (<i>Ile d'Yeu—Vendée</i>)	“ “
Brevig	Norway
Briars or Brier—Island	Nova Scotia
Bridgeport (<i>Connecticut</i>)	United States—Atlantic—Northern
Bridgetown	Nova Scotia
Bridgetown	British W. India Islands—Barbadoes
Bridgetown (<i>New Jersey</i>)	United States—Atlantic—Northern
Briel or Brielle	Holland
Brigus or St. Lawrence	Newfoundland
Brindisi	Italy—Kingdom of Naples
Brisbane (<i>Moreton Bay</i>)	Queensland
Brissil	India—Native Territories—Borneo
Bristol (<i>Maine</i>)	United States—Atlantic—Northern
Broast or Broust (<i>Jutland</i>)	Denmark Proper
Brochets, Les (<i>Vendée</i>)	France—without the Mediterranean
Brockdorff (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein, &c.
Brockville (<i>River St. Lawrence</i>)	Canada
Brohl	Oldenburg
Broken Bay	New South Wales
Brondolo	Italy—Austrian Territories—Venetia
Brouage (<i>Charente Inf.</i>)	France—without the Mediterranean
Broust (<i>Jutland</i>)	Denmark Proper
Brouwershoven	Holland
Brownsville (<i>Rio Grande del Norte</i>)	United States—Atlantic—Southern
Bruges or Brügge	Belgium
Brunsbüttel (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Brunshausen (<i>on the Elbe</i>)	Hanover
Brunswick (<i>Maine</i>)	United States—Atlantic—Northern
Brunswick (<i>Georgia</i>)	“ “ Southern
Brusq, Le (<i>Bouches du Rhône</i>)	France—Mediterranean
Brussels or Bruxelles	Belgium
Buccari (<i>Port of Hungary—Croatia</i>)	Italy—Austrian Territories
Buceo	Argentine Confederation
Bucintro (<i>Albania</i>)	Turkish Dominions—Europe
Bucksport (<i>Maine</i>)	United States—Atlantic—Northern
Bucktush or Buctouche	New Brunswick
Budua (<i>Austrian Albania</i>)	Italy—Austrian Territories—Illyria
Buenaventura	New Granada—Pacific
Buenos Ayres	Argentine Confederation
Buffalo (<i>Lake Ontario—New York</i>)	United States—Atlantic—Northern
Buffalo River	South Africa—British Kaffraria
Bugé (<i>Charente Inf.</i>)	France—without the Mediterranean
Bugia, Bugie, or Bujeiah	Algeria
Bukhorest or Buchorest (<i>Wallachia</i>)	Wallachia and Moldavia
Bulnes	Chili
Bulola (<i>Rio Grande</i>)	Western Coast of Africa
Bulsaur (<i>Gulf of Cambay</i>)	India—British Possessions—Bombay
Buluanga or Santa Ana (<i>Guimaras</i>)	“ Philippine Islands—Spanish

PORTS.	COUNTRIES TO WHICH BELONGING.
Bunbury or Bunburry	West Australia
Buncalan	India—Native Territories—Borneo
Bunde	Hanover
Bunder Toowaï or Aden	Aden
Burela (<i>Roy of Biscay</i>)	Spain—without the Mediterranean
Burg (<i>Fehmern Island</i>)	Denmark—Slesvig and Holstein
Burger Tiefe (<i>Holstein</i>)	" "
Burgo	Spain—without the Mediterranean
Burgswik or Borgvik (<i>Lake Wener</i>)	Sweden—without the Baltic
Burhaversiel	Oldenburg
Burin	Newfoundland
Burkaha (<i>Muscat</i>)	Arabia—Territories of the Imaum
Burnai or Brni	India—Native Territories
Burlington (<i>New Jersey</i>)	United States—Atlantic—Northern
Burlington (<i>Vermont</i>)	" "
Burriana	Spain—Mediterranean
Burwell—Port (<i>Lake Erie</i>)	Canada
Busheeb—Island (<i>Persian Gulf</i>)	Persia
Bushire or Abushehr	"
Busselton	West Australia
Bussorah, Bussra, or Basra	Turkish Dominions—Persian Gulf
Bustamente—Bay	Patagonia—Atlantic
Büsum (<i>Holstein</i>)	Denmark
Butrinto or Bucintro (<i>Albania</i>)	Turkish Dominions—Europe
Büttel (<i>Holstein</i>)	Denmark
Buttel	Hanover
Buxnäs (<i>Lofoden Islands</i>)	Norway
Buxtehude (<i>on the Elbe</i>)	Hanover
By (<i>Gironde</i>)	France—without the Mediterranean
Bydoor (<i>Canara</i>)	India—British Possessions—Madras
Byske	Sweden—Baltic
Bytown or Ottawa	Canada
Caballos or Cortez (<i>Honduras</i>)	Central America—Atlantic
Cabañas or Cavañas—Porto	Spanish W. India Islands—Cuba
Cabarete	Hayti and Dominican Republic
Cabbane, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Cabendo or Kabenda (<i>Loango</i>)	Western Coast of Africa
Cabes or Gabs	Tunis
Cabonico	Spanish W. India Islands—Cuba
Cabo-rojo	" " Porto Rico
Cabras (<i>Fuerteventura Island</i>)	Spain—Canary Islands
Cachao or Ke-cho (<i>Tonquin</i>)	Cochin China, and Camboja
Checho—River and Town	Western Africa—Portuguese
Cadavedo (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Cadiz	" "
Caen (<i>Calvados</i>)	France—without the Mediterranean
Caffa Kaffa, or Theodosia (<i>Crimea</i>)	Russia—Black Sea
Cagliari,	Italy—Island of Sardinia
Cagnano (<i>Corsica</i>)	France—Mediterranean
Cahore	Western Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Caibarien	Spanish W. India Islands—Cuba
Caicos or Caycos (<i>Turks Islands</i>)	British W. India Islands—Bahamas
Caifa, Kaifa, or Haippa	Syria and Palestine
Calabar—River (<i>Old</i>)	Western Coast of Africa
Calabar—River (<i>New</i>)	" "
Calacalla or Gualaquala—River	Chili
Calais (<i>Gas de Calais</i>)	France—without the Mediterranean
Calais (<i>Maine</i>)	United States—Atlantic—Northern
Calakak	India—Native Territories—Borneo
Calamakion	Greece
Calamata, Kalamata, or Calame	"
Calantan	Siam
Calbuco	Chili
Calcutta	India—British Possessions—Bengal
Caldera (<i>Costa Rica</i>)	Central America—Pacific
Caldera	Chili
Caldwell (<i>Liberia</i>)	Western Coast of Africa
Calialalia (<i>Sea of Marmora</i>)	Turkish Dominions—Europe
Calicratia (<i>Sea of Marmora</i>)	" "
Calicut (<i>Malabar</i>)	India—British Possessions—Madras
Calingapatam (<i>Circars</i>)	" " "
Calix, Kalix, or Ned Kalix	Sweden—Baltic
Callao (<i>Port of Lima</i>)	Peru
Calle, La or Alkalah	Algeria
Callés (<i>Bouches du Rhône</i>)	France—Mediterranean
Calliaqua	British W. India Islands—St. Vincent
Callidromi	Greece
Callundborg, (<i>Zealand</i>)	Denmark Proper
Calmar or Kslmar	Sweden—Baltic
Caloni—Port (<i>Island of Mytilene</i>)	Turkish Dominions—Europe
Calovig or Kalovig (<i>Jutland</i>)	Denmark Proper
Calpe	Spain—Mediterranean
Calpenty	India—British Possessions—Ceylon
Caltura	" " "
Calvi (<i>Corsica</i>)	France—Mediterranean
Calzarello (<i>Corsica</i>)	" "
Camamu	Brazil
Camana	Peru
Camaret (<i>Finisterre</i>)	France—without the Mediterranean
Camariñas	Spain " "
Cambados	" " "
Cambay (<i>Gujerat</i>)	India—British Possessions—Bombay
Cambodia or Camboja	Cochin China and Tonquin
Cambridge (<i>Maryland</i>)	United States—Atlantic—Southern
Cambrils	Spain—Mediterranean
Cambrusa (<i>Mediterranean</i>)	Turkish Dominions—Europe
Camden (<i>New Jersey</i>)	United States—Atlantic—Northern
Camden (<i>North Carolina</i>)	" " Southern
Camelier (<i>Seine Inf.</i>)	France—without the Mediterranean
Cameron's Bay	Patagonia—Atlantic
Cameroons, or Camerons	Western Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Cameta (<i>River Para</i>) . . .	Brazil
Caminha	Portugal Proper
Cammin or Kammin	Prussia
Campar	India—Dutch Possessions—Sumatra
Campbeltown	New Brunswick
Campeache or Campeché (<i>Yucatan</i>)	Mexico—Atlantic
Campobello or Welchpool Island	New Brunswick
Campos Anchos	Spain—without the Mediterranean
Campvere or Terveer	Holland
Canada Creek	Nova Scotia
Canaguan Island (<i>Grenadines</i>) .	British W. India Islands—Grenada
Cananore (<i>Malabar</i>)	India—British Possessions—Madras
Canari (<i>Corsica</i>)	France—Mediterranean
Canaria or Grand Canary . .	Spain—Canary Islands
Cancale (<i>Ille et Vilaine</i>) . .	France—without the Mediterranean
Cancao, Kaugkai, or Haitien .	Siam
Candas (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Candia Island	Turkish Dominions—Europe
Candia or Crete (<i>Island of Candia</i>)	“ “
Canea or Khania (<i>Island of Candia</i>)	“ “
Cañete	Peru
Cannes (<i>Var</i>)	France—Mediterranean
Canso, Straits of	Nova Scotia
Cantenac (<i>Gironde</i>)	France—without the Mediterranean
Canterbury	New Zealand
Canton	China
Cape Breton Island	Nova Scotia and Cape Breton
Canso	“
Chat (<i>River St. Lawrence</i>) . .	Canada
Coast Castle	British Possessions—Gold Coast
Gracias à Dios (<i>Mosquito Coast</i>)	Central America—Atlantic
Haytien	Hayti
Henry	“
Lopez or Lahou	Western Coast of Africa
Mount	“ “
of Good Hope	British Possessions—C. of G. Hope
Palmas	Western Coast of Africa
Town	British Possessions—C. of G. Hope
Capiz (<i>Panoy Island</i>)	India—Philippine Islands—Spanish
Capo D'Istria (<i>Illyria</i>) . . .	Italy—Austrian Territories
Cappleshamn (<i>Island of Gottland</i>)	Sweden—Baltic
Cappeln or Kappeln (<i>Slesvig</i>) .	Denmark—Slesvig and Holstein
Capsingmoon (<i>Quang Tong</i>) . .	China
Carabougha (<i>Sea of Marmora</i>) .	Turkish Dominions—Natalia
Carabou Point	Canada
Carabusa or Grabusa Island (<i>Candia</i>)	Turkish Dominions—Europe
Caracas, Province of	Venezuela
Caraguat, Caraquet, or Caraquette	New Brunswick
Carasca	Western Coast of Africa
Caravanserai (<i>Gulf of Arta</i>) . .	Greece
Caravostassi	“

PORTS.	COUNTRIES TO WHICH BELONGING.
Carboneras	Spain—Mediterranean
Carbonier or Collier's Harbour	Newfoundland
Cardamili or Kardamyla	Greece
Carden or Carding (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Cardenas	Spanish W. India Islands—Cuba
Cardigan Bay	Prince Edward Island
Carghèse or Cargèse (<i>Corsica</i>)	France—Mediterranean
Cardox or Cardo (<i>Corsica</i>)	" Mediterranean
Carentan (<i>Manche</i>)	" without the Mediterranean
Cariaco	Venezuela
Cariaquito (<i>Cumana</i>)	"
Cariati	Italy—Naples
Caribe-Rio (<i>Cumana</i>)	Venezuela
Carical or Karical (<i>Carnatic</i>)	India—French Possessions
Caritza (<i>Mediterranean</i>)	Turkish Dominions—Europe
Carleby-Gamla (<i>Finland</i>)	Russia—Baltic
Carleby-Ny (<i>Finland</i>)	" "
Carleton (<i>Chaleur Bay</i>)	Canada
Carlisle Bay	British W. India Islands—Barbados
Carllow	Prussia
Carloforte	Italy—Island of Sardinia
Carlopago (<i>Dalmatia</i>)	" Austrian Territories
Carlovassi (<i>Island of Samos</i>)	Turkish Dominions—Europe
Carlsborg	Sweden—without the Baltic
Carlscrena or Carlscreon	" Baltic
Carlshamn	" "
Carlstad (<i>Lake Wener</i>)	" without the Baltic
Carmen—Isla de	Mexico—Atlantic
Carmotte (<i>Mediterranean</i>)	Turkish Dominions—Europe
Carnac (<i>Morbihan</i>)	France—without the Mediterranean
Carolinensiel or Alpecksmolle	Hanover
Carondelet	Ecuador
Caronia	Italy—Sicily
Carqueirane (<i>Var</i>)	France—Mediterranean
Carrancas	Venezuela
Carriacou—Island (<i>Grenadines</i>)	British W. India Islands—Grenada
Carril or Cerril	Spain—without the Mediterranean
Carrington (<i>Port Stephens</i>)	New South Wales
Carrisal	Chili
Carry (<i>Bouches du Rhône</i>)	France—Mediterranean
Cartagena or Carthagera	Spain—Mediterranean
Cartagena or Carthagera	New Granada—Atlantic
Cartago (<i>Costa Rica</i>)	Central America "
Carteret (<i>Manche</i>)	France—without the Mediterranean
Carúpano	Venezuela
Carvassara (<i>Mediterranean</i>)	Turkish Dominions—Natalia
Carysto (<i>Island of Negropont</i>)	Greece
Casa Blanca or Casa Blanca	Morocco
Casamanza River	Western Coast of Africa
Casáres (<i>Nicaragua</i>)	Central America
Casarina	Italy—Sicily

PORTS.	COUNTRIES TO WHICH BELONGING.
Cascaes	Portugal Proper
Cascumpique	Prince Edward Island
Casenhort or Kasenhort (<i>Holstein</i>)	Denmark—Slesvig and Holstein
Casilda—Port	Spanish W. India Islands—Cuba
Casma	Peru
Cassano	Italy—Kingdom of Naples
Cassildas or Port Casilda	Spanish W. India Islands—Cuba
Cassis (<i>Bouches du Rhône</i>)	France—Mediterranean
Castel-a-Mare	Italy—Kingdom of Naples
Castel-à-Mare	" Sicily
Castel Sardo	" Island of Sardinia
Castel Volturno	" Naples
Castiglione	" Tuscany
Castine (<i>Maine</i>)	United States—Atlantic—Northern
Castineau (<i>Var</i>)	France—Mediterranean
Castries	British W. India Islands—St. Lucia
Castries Bay	Russia—North Pacific Ocean
Castro	Italy—Kingdom of Naples
Castro (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Castro (<i>Island of Chiloe</i>)	Chili
Castromarin	Portugal Proper
Castropol (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Castrourdiales (<i>Bay of Biscay</i>)	" "
Catalano	Italy—Sicily
Catalina	Newfoundland
Catania	Italy—Sicily
Catanzaro	" Naples
Cating or Katingsil (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Catochi or Katochi	Greece
Catolica	Italy—Papal Territories—Adriatic
Cattaro (<i>Dalmatia</i>)	" Austrian Territories
Cattee (<i>Charente Inf.</i>)	France—without the Mediterranean
Catuama	Brazil
Catwyk or Katwyk	Holland
Caud-bec (<i>Seine Inf.</i>)	France—without the Mediterranean
Cavalaire (<i>Var</i>)	" Mediterranean
Cavalla or Kavallo (<i>Mediterranean</i>)	Turkish Dominions—Europe
Cavallos (<i>Entre Rios</i>)	Argentine Confederation
Cavanas or Cabanas—Porto	Spanish W. India Islands—Cuba
Cavarna or Kavarna (<i>Black Sea</i>)	Turkish Dominions—Europe
Caverne (<i>Gironde</i>)	France—without the Mediterranean
Cavite (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
Cawood's Bay or Port Jessie	Brit. Possessions—C. of Good Hope
Cawoor	India—Dutch Possessions—Sumatra
Caxo or Caxos—Island	Greece
Cay or Key, West (<i>Florida</i>)	United States—Atlantic—Southern
Caycos or Caicos (<i>Turks Islands</i>)	British West India Islands
Cayenne	French Guiana
Cayes or Aux Cayes	Haiti
Cayeux (<i>Somme</i>)	France—without the Mediterranean
Caymans Islands or Caymanas	British W. India Islands—Jamaica

PORTS.	COUNTRIES TO WHICH BELONGING.
Ceara, Ciara, or Seara	Brazil
Cebu or Zebu—Island	India—Philippine Islands—Spanish
Cecina	Italy—Tuscany
Cee or Co	Spain—without the Mediterranean
Cefalu	Italy—Sicily
Celebes—Island	India—Native Territories
Centuri (<i>Corsica</i>)	France—Mediterranean
Cephalonia—Island	Ionian Islands
Ceram—Island	India—Dutch Possessions
Ceramuti (<i>Mediterranean</i>)	Turkish Dominions—Europe
Cerigo—Island	Ionian Islands
Cerril	Spain—without the Mediterranean
Cerro Azul	Peru
Certes (<i>Gironde</i>)	France—without the Mediterranean
Cervia	Italy—Papal Territories—Adriatic
Cervione (<i>Corsica</i>)	France—Mediterranean
Cesenatico	Italy—Papal Territories—Adriatic
Cestos or Sesters—River	Western Coast of Africa
Cette (<i>Herault</i>)	France—Mediterranean
Ceuta	Northern Africa—Spanish
Cezimbra	Portugal Proper
Chacao (<i>Island of Chiloe</i>)	Chili
Chafarinas or Zafarine Islands	Morocco
Chagos or Diego Garcia—Island	Mauritius
Chagres	New Granada—Atlantic
Chaillevette (<i>Charente Inf.</i>)	France—without the Mediterranean
Chaiya	Siam
Chakchak (<i>Pemba Island</i>)	East Coast of Africa—Native States
Chaleur—Bay	Canada
Chalkis or Chalcis (<i>Isl. of Negropont</i>)	Greece
Chalmers—Port (<i>Otago</i>)	New Zealand
Châlons (<i>Charente Inf.</i>)	France—without the Mediterranean
Chamá (<i>Panama</i>)	New Granada—Pacific
Chamacon	Greece
Chamah	Dutch Possessions—Gold Coast
Cham-Callao	Cochin China, Camboja, and Tonquin
Chamône (<i>Bouches du Rhône</i>)	France—Mediterranean
Champion Bay or Port Champion	West Australia
Champlain (<i>New York</i>)	United States—Atlantic—Northern
Champon	Siam
Champton (<i>Yucatan</i>)	Mexico—Atlantic
Champs, Les (<i>Vendée</i>)	France—without the Mediterranean
Chancay	Peru
Chanderli (<i>Mediterranean</i>)	Turkish Dominions—Natalia
Chandernagore (<i>on the Ganges</i>)	India—French Possessions
Chaneral	Chili
Changlin or Chunglin (<i>Quang Tong</i>)	China
Chania or Canea (<i>Island of Candia</i>)	Turkish Dominions—Europe
Chantaboun or Chantibon	Siam
Chantenay (<i>Loire Inf.</i>)	France—without the Mediterranean
Châpitre, Les, Portes du (<i>Vendée</i>)	“ “

PORTS.	COUNTRIES TO WHICH BELONGING.
Chapoo (<i>Che-Kiang</i>)	China
Chapus, Le (<i>Charente Inf.</i>)	France—without the Mediterranean
Charente (<i>Charente Inf.</i>)	“ “
Charles—Port	New Zealand
Charlottenlund (<i>Zealand</i>)	Denmark Proper
Charlotte Town or Roseau	British W. India Islands—Dominica
Charlotte Town	Prince Edward Island
Charleston (<i>South Carolina</i>)	United States—Atlantic—Southern
Charlestown	British W. India Islands—Nevis
Charrington (<i>Port Stephens</i>)	New South Wales.
Charron (<i>Charente Inf.</i>)	France—without the Mediterranean
Chassillac (<i>Charente Inf.</i>)	“ “
Château, Le (<i>Charente Inf.</i>)	“ “
Chatressac (<i>Charente Inf.</i>)	“ “
Chatham (<i>Lake Erie</i>)	Canada
Chatham	New Brunswick
Chatham Islands	New Zealand
Chaw-chew or Tchaou-cheou	China
Chelona	Greece
Chelovibaron	“
Cephalos	“
Cherbourg (<i>Manche</i>)	France—without the Mediterranean
Cherchell, Shershell, or Zershell	Algeria
Cheribon	India, Dutch Possessions—Java
Cherrystone (<i>Virginia</i>)	United States—Atlantic—Southern
Cherso and Osero—Islands (<i>Ilyria</i>)	Italy—Austrian Territories
Cherson or Kherson (<i>River Dnieper</i>)	Russia—Black Sea
Cheame (<i>Mediterranean</i>)	Turkish Dominions—Natalia
Chester	Nova Scotia
Chetwa or Chaitwe (<i>Cochin</i>)	India—British Possessions—Madras
Chiarenza, Clarenza, or Cyllene	Greece
Chiavari	Italy—Sardinian Territories—Genoa
Chicacole or Cicacole (<i>Circars</i>)	India—British Possessions—Madras
Chicago (<i>Lake Michigan—Illinois</i>)	United States—Atlantic—Northern
Chiclana	Spain—without the Mediterranean
Chicoutimi (<i>Tadousac</i>)	Canada
Chilaw	India—British Possessions—Ceylon
Chilca	Peru
Chillambaram (<i>Carnatic</i>)	India—British Possessions—Madras
Chiloe—Island	Chili
Chiltepec	Mexico—Atlantic
Chincha—Islands	Peru
Ching-Hai or Ching-hae (<i>Che-Kiang</i>)	China
Ching-Kyang-foo (<i>Yang-tse-Kyang</i>)	“
Chinkol	India—Native Territories—Borneo
Chinupeli	Greece
Chio, Chios, Khio, or Scio—Island	Turkish Dominions—Europe
Chiogga or Chiozza	Italy—Austrian Territories—Venetia
Chipona or Chipona	Spain—without the Mediterranean
Chippecolum (<i>Carnatic</i>)	India—British Possessions—Madras
Chiramutti (<i>Mediterranean</i>)	Turkish Dominions—Europe

PORTS.	COUNTRIES TO WHICH BELONGING.
Chiriqui	New Granada—Atlantic
Chisme or Cisme	Turkish Dominions—Natalia
Chittagong or Islamabad	India—British Possessions—Bengal
Choco or Buenaventura Bay	New Granada—Pacific
Chorillos Bay	Peru
Chosan, or Tchaosia (<i>Corea</i>)	China
Chostia	Greece
Choubar (<i>Mekran</i>)	Persia
Choul (<i>Kolaba</i>)	India—British Possessions—Bombay
Christiana	Norway
Christianopol	Sweden—Baltic
Christiansand	Norway
Christiansborg	British Possessions—Gold Coast
Christianshaab (<i>Greenland</i>)	Denmark
Christiansoe or Christianoe—Island	Denmark Proper
Christianstad	Sweden—Baltic
Christianstadt (<i>Finland</i>)	Russia—Baltic
Christianstadt	Danish W. India Islands—St. Croix
Christiansuud	Norway
Christinehamn (<i>Göta Canal</i>)	Sweden—without the Baltic
Christinestad (<i>Finland</i>)	Russia—Baltic
Chucumata	Peru
Chan-Chew (<i>Fokien</i>)	China
Chundergerry (<i>Malabar</i>)	India—British Possessions—Madras
Chung-lin (<i>Quang-Tong</i>)	China
Chupat—River	Patagonia—Atlantic
Churchill (<i>Rupert's Land</i>)	Hudson's Bay Company's Settlements
Church Point	Nova Scotia
Chusan—Island (<i>Che-Kiang</i>)	China
Ciara or Ceara	Brazil
Cienfuegos	Spanish W. India Islands—Cuba
Cimbritshamn	Sweden—Baltic
Ciotat, La (<i>Bouches du Rhône</i>)	France—Mediterranean
Circular Head	Tasmania
Cirella	Italy—Naples
Cisme, Chisme, or Chesme	Turkish Dominions—Natalia
Cispata	New Granada—Atlantic
Citria	Greece
Cittanuova (<i>Illyria</i>)	Italy—Austrian Territories
City Point (<i>Virginia</i>)	United States—Atlantic—Southern
Ciudad Bolívar	Venezuela
Ciudadela (<i>Minorca Island</i>)	Spain—Mediterranean
Civita Vecchia (<i>Mediterranean</i>)	Italy—Papal Territories
Clarence	West Australia
Clarence—Port	Fernando Po
Clarenza, Chiarenza, or Cyllene	Greece
Claushavn (<i>Greenland</i>)	Denmark
Clements—Port	Nova Scotia, &c.
Cleveland (<i>Moreton Bay</i>)	Queensland
Cleveland (<i>Lake Erie—Ohio</i>)	United States—Atlantic—Northern
Clinton—Port (<i>Lake Erie—Ohio</i>)	“ “ “

PORTS.	COUNTRIES TO WHICH BELONGING.
Coamo	Spanish India Islands—Porto Rico
Coatzacoalco or Hoasocoalco	Mexico—Atlantic
Cobija or La Mar	Bolivia
Cobourg (<i>Lake Ontario</i>)	Canada
Cocagne or Cockayne	New Brunswick
Cochin (<i>Cochin</i>)	India—British Possessions—Madras
Cockanada or Cockenada (<i>Circars</i>)	" " "
Cockayne	New Brunswick
Cockboro—River	Sierra Leone
Cockburn Harbour (<i>Caicos Islands</i>)	British India Islands—Bahamas
Cockerwit	Nova Scotia
Cocos or Keelings Islands	India—Native Territories
Cocotea	Peru
Chefs-Les (<i>Vendée</i>)	France—without the Mediterranean
Coetivi or Cotivy Islands	Mauritius
Cognac (<i>Charente Inf.</i>)	France—without the Mediterranean
Cohasset (<i>Massachusetts</i>)	United States—Atlantic—Northern
Cokenada (<i>Circars</i>)	India—British Possessions—Madras
Colberg	Prussia
Colborne—Port (<i>Lake Erie</i>)	Canada
Colcuro	Chili
Colding, or Coldingiel (<i>Jutland</i>)	Denmark Proper
Colinquiba	Brazil
Collier's Harbour or Carbonier	Newfoundland
Collingwood (<i>Lake Huron</i>)	Canada
Collioure (<i>Pyrénées Orientales</i>)	France—Mediterranean
Collo or Kolah	Algeria
Collomborg or Callundborg (<i>Zealand</i>)	Denmark Proper
Colmar or Kolmar (<i>On the Elbe</i>)	Denmark—Slesvig and Holstein
Cologne or Koln	Prussia
Colombo	India—British Possessions—Ceylon
Colon—Island	New Granada—Atlantic
Colones (<i>Island of Samaos</i>)	Turkish Dominions—Europe
Colonia	Uruguay
Colorado-Cano	Venezuela
Columbia (<i>Oregon</i>)	United States—Pacific
Columbia (<i>Aragua</i>)	Venezuela
Columbia—River (<i>Oregon</i>)	United States—Pacific
Colville Bay	Prince Edward Island
Combur (<i>near Trieste</i>)	Italy—Illyria
Commenda	Dutch Possessions—Gold Coast
Comorro or Comoro Island	East Coast of Africa—Native States
Compoone—River	West " "
Compta or Kampta (<i>Malabar</i>)	India—British Possessions—Madras
Comrah Bay	" " Bombay
Conarah (<i>Circars</i>)	" " Madras
Concarneau (<i>Finisterre</i>)	France—without the Mediterranean
Concepcion	Chili
Conception Bay	Newfoundland
Conchagua or Union (<i>Salvador</i>)	Central America—Pacific
Conchali	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
Concordia, La (<i>Salvador</i>)	Central America—Pacific
Concordia	Uruguay
Congo or Zaire—River	Portuguese Possessions in West Africa
Congoon (<i>Under the Imam</i>)	Persia
Conil	Spain—without the Mediterranean
Conquet, Le (<i>Finisterre</i>)	France
Constantinople (<i>Bosphorus</i>)	Turkish Dominions—Europe
Constitucion, La	Chili
Contaa	Brazil
Contessa	Italy—Sicily
Conteville (<i>Eure</i>)	France—without the Mediterranean
Coondapoor (<i>Canara</i>)	India—British Possessions—Madras
Cooper or Victoria—Port (<i>Otako</i>)	New Zealand
Copenhagen or Kjöbenhavn (<i>Zealand</i>)	Denmark Proper
Copiapó	Chili
Cog, Quai au (<i>Calvados</i>)	France—without the Mediterranean
Coquimbo or La Serena	Chili
Corbara (<i>Corsica</i>)	France—Mediterranean
Corcubion	Spain—without the Mediterranean
Coreal Bunder or Mangalore (<i>Canara</i>)	India—British Possessions—Madras
Corfu—Island and Port	Ionian Islands
Coringa (<i>Circars</i>)	India—British Possessions—Madras
Corinth	Greece
Corisco, Carisco, or Carasca	Western Coast of Africa
Cormantine	Dutch Possessions—Gold Coast
Cornwall (<i>River St. Lawrence</i>)	Canada
Cornwallis (<i>Manukau</i>)	New Zealand
Cornwallis	Nova Scotia
Coro	Venezuela
Coron or Koronis	Greece
Coronis or Kranidi	"
Corsoer or Korsör (<i>Zealand</i>)	Denmark Proper
Cortelazzo	Italy—Austrian Territories—Venetia
Cortez or Caballos—Port (<i>Honduras</i>)	Central America—Atlantic
Cortona	Italy—Naples
Cortrone	"
Coruña, La, or La Corogne	Spain—without the Mediterranean
Corvo—Island	Portugal—Azores
Cos or Stenco—Island	Turkish Dominions—Europe
Cöslin	Prussia
Cosseir	Egypt—Red Sea
Coti	India—Native Territories—Borneo
Cotivy Islands	Mauritius
Cotomun	Western Coast of Africa
Cotroni	Italy—Naples
Cottensiel (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Cottepatam (<i>Carnatic</i>)	India—British Possessions—Madras
Couëron (<i>Loire Inf.</i>)	France—without the Mediterranean
Coulonge (<i>Charente Inf.</i>)	"
Coumi, Cume, or Koumi (<i>Negropont</i>)	Greece
Cou-Mong	Cochin China, Camboja, and Tonquin

PORTS.	COUNTRIES TO WHICH BELONGING.
Country Harbour	Nova Scotia
Coupang or Koepang (<i>Timor</i>)	India—Dutch Possessions
Courselles (<i>Calvados</i>)	France—without the Mediterranean
Courtrai	Belgium
Coux (<i>Charente Inf.</i>)	France—without the Mediterranean
Cove Head	Prince Edward Island
Cowloon	Hong Kong
Crab or Bieque—Island	Spanish W. India Islands—Porto Rico
Cradoo	Western Coast of Africa
Crambusa (<i>Island of Candia</i>)	Turkish Dominions—Europe
Cranganore (<i>Malabar</i>)	India—British Possessions—Madras
Cranidi, Kranidi, or Koronis	Greece
Cranz or Kranz (<i>on the Elbe</i>)	Hanover
Crapaud	Prince Edward Island
Credit—Port (<i>Lake Ontario</i>)	Canada
Creek Town (<i>Old Calabar River</i>)	Western Coast of Africa
Crempe or Krempe (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Crescent City (<i>California</i>)	United States—Pacific
Crete or Candia (<i>Island of Candia</i>)	Turkish Dominions—Europe
Crevecoeur	Dutch Possessions—Gold Coast
Croi or Croee	India—Dutch Possessions—Sumatra
Croisic, Le (<i>Loire Inf.</i>)	France—without the Mediterranean
Croisset (<i>Seine Inf.</i>)	" "
Croix-de-Vie (<i>Vendée</i>)	" "
Cronstadt—Island (<i>St Petersburg</i>)	Russia—Baltic
Crooked—Island	British W. India Islands—Bahamas
Cros-de-Cagnes or Port Cros (<i>Var</i>)	France—Mediterranean
Crotot, Le (<i>Somme</i>)	" without the Mediterranean
Crovani (<i>Corsica</i>)	France—Mediterranean
Croz or Cros—Port (<i>Var</i>)	" "
Crozett—Islands	British Possessions—C. of Good Hope
Cuba	Spanish W. India Islands—Cuba
Cubagua—Island	Venezuela
Cubellas	Spain—Mediterranean
Cubzac, St. André de (<i>Gironde</i>)	France—without the Mediterranean
Cuddalore (<i>Carnatic</i>)	India—British Possessions—Madras
Cuddillero (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Culebra or Passage—Island	British W. India Islands—Tortola
Culebra—Porto (<i>Costa Rica</i>)	Central America—Pacific
Cullera	Spain—Mediterranean
Cuma	Italy—Kingdom of Naples
Oumana	Venezuela
Cumaribo	"
Cumberland	Nova Scotia
Cume or Coumi	Greece
Cunené—River	Western Coast of Africa
Cumillao (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Cumsingmoon (<i>Macao Island</i>)	China
Cupica	New Granada—Pacific
Curachee or Kurachee (<i>Sinde</i>)	India—British Possessions—Bombay
Curacao or Curazao—Island	Dutch W. India Islands—Curacao

PORTS.	COUNTRIES TO WHICH BELONGING.
Curé, Le (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Curinape	Chili
Curtis or Gladstone—Port . . .	Queensland
Curzola—Isle (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Cussandassi or Scalanuova . . .	Turkish Dominions—Natalia
Cutler (<i>Maine</i>)	United States—Atlantic—Northern
Cuttack	India—British Possessions—Bengal
Cuxhaven (<i>Mouth of the Elbe</i>) . .	Hanseatic Towns—Hamburg
Cuyo (<i>Yucatan</i>)	Mexico—Atlantic
Cyllene or Chiarenza	Greece
Cyparissi or Kyparissi	"
Cyparissia or Arkadia	"
Cypriano (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Cyprus—Island	Turkish Dominions—Natalia
Cythnos or Thermia—Island . . .	Greece
Dafar (<i>El Hadramaut</i>)	Arabia—Native States
Dagebull (<i>Slesvig</i>)	Denmark—Slesvig and Holstein
Dago—Island	Russia—Baltic
Dagupan (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
Dahlkarla	Sweden—Baltic
Dahonet (<i>Côtes du Nord</i>)	France—without the Mediterranean
D'Aix—Isle (<i>Charente Inf.</i>) . . .	"
Dalcabue (<i>Chiloe Island</i>)	Chili
Dalhousie (<i>Welland Canal</i>)	Canada
Dalhousie	New Brunswick
Dalhousie—Port (<i>Pegu</i>)	India—British Possessions—Bengal
Dalla (<i>Pegu</i>)	"
Damaun (<i>Bombay</i>)	" Portuguese Possessions
Damgarten	Prussia
Damietta	Egypt—Mediterranean
Damm	Prussia
Dangaard (<i>Jutland</i>)	Denmark Proper
Daniel—Port (<i>Caspé</i>)	Canada
Dantzic or Danzig	Prussia
Dar-al-Beida or Casablanca	Morocco
Darien (<i>Georgia</i>)	United States—Atlantic—Southern
Darlington (<i>Lake Ontario</i>)	Canada
Dartmouth	Prince Edward Island
Dartmouth	Nova Scotia
Dartmouth (<i>Massachusetts</i>)	United States—Atlantic—Northern
Dassow or Dessow	Mecklenburg-Schwerin
Daugaard (<i>Jutland</i>)	Denmark Proper
David (<i>Veragua</i>)	New Granada—Pacific
Davis's Straits	Whale Fisheries—Northern
Deba or Deva (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
De Batz or De Bas—Isle (<i>Finisterre</i>)	France
Dedesdorf	Oldenburg
Dekili	Turkish Dominions—Natalia
Delagoa Bay	E. Coast of Africa—Native—States
Delaware (<i>Delaware</i>)	United States—Atlantic—Northern

PORTS.	COUNTRIES TO WHICH BELONGING.
Delcarmen—Island	Mexico—Atlantic
Delfshaven	Holland
Delfzyhl	"
Deli	India—Dutch Possessions—Sumatra
Delli (<i>Timor</i>)	" Portuguese Possessions
Dellys	Algeria
Delos—Isle	Greece
Deloss Isles or Isles de Loss	Sierra Leone
Delve (<i>Holstein</i>)	Denmark
Delvenhort or Delvenau (<i>Holstein</i>)	"
Demaun or Damaun (<i>Bombay</i>)	India—Portuguese Possessions
Demerara—Colony of	British Guiana—Demerara
Demmin	Prussia
Demotica	Turkish Dominions—Europe
Dendermonde or Termonde	Belgium
Denia	Spain—Mediterranean
Dercie (<i>Charente Inf.</i>)	France—without the Mediterranean
Derna	Tripoli
Desima (<i>Dutch Factory—Nippon Isl.</i>)	Japan
Desirade or Deseada—Island	French W. India Isla.—Guadaloupe
Dessow	Mecklenburg-Schwerin
Desterro, Nostra Señora da	Brazil
Detroit (<i>River Detroit—Michigan</i>)	United States—Atlantic—Northern
Deva or Deba (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Deventer	Holland
Devise or Dives (<i>Calvados</i>)	France—without the Mediterranean
Dewghur	India—British Possessions—Bombay
Dholera or Dholarra (<i>Gujerat</i>)	" "
Diamond Harbour (<i>Calcutta</i>)	" " Bengal
Dickenson's Landing (<i>St. Lawrence</i>)	Canada
Diego Garcia or Chagos Island	Mauritius
Diélette (<i>Manche</i>)	France—without the Mediterranean
Dieppe (<i>Seine Inf.</i>)	" "
Diette (<i>Charente Inf.</i>)	" "
Dierhagen	Mecklenburg-Schwerin
Dieu or D'Yeu—Ile (<i>Vendée</i>)	France—without the Mediterranean
Digby	Nova Scotia
Dighton (<i>Massachusetts</i>)	United States—Atlantic—Northern
Digue, La (<i>Seychelle Islands</i>)	Mauritius
Dilli or Delli (<i>Timor</i>)	India—Portuguese Possessions
Dinan (<i>Côtes du Nord</i>)	France—without the Mediterranean
Dingen or Dungen	Hanseatic Towns—Bremen
Dipao or Edipao (<i>Isl. of Negropont</i>)	Greece
Disco Island (<i>Greenland</i>)	Denmark
Ditzum	Hanover
Ditzumer Verlaat	"
Diu—Island (<i>Gujerat</i>)	India—Portuguese Possessions
Dives (<i>Calvados</i>)	France—without the Mediterranean
Dixcove	British Possessions—Gold Coast
Dizum or Ditzum	Hanover
Djebail	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
Djemma Gazoua or Nemours	Algeria
Djidda or Jedda (<i>Port of Mecca</i>)	Turkish Dominions
Djiddeli, Jiljili, or Gigelly	Algeria
Djinet	"
Dnis, Tennez, Tenès	"
Dobo or Dubbo (<i>Arroo Islands</i>)	India—Dutch Possessions
Doby (<i>Georgia</i>)	United States—Atlantic—Southern
Docksta	Sweden—Baltic
Dockum	Holland
Dodendore-Modero	India—British Possessions—Ceylon
Doderhulswick or Doderhudswick	Sweden—Baltic
Dog Islands (<i>Labrador</i>)	Newfoundland and Labrador
Dokkum or Dockum	Holland
Dolstad	Norway
Dombrena (<i>Gulf of Lepanto</i>)	Greece
Domburg	Holland
Dominica—Island	British W. India Islands—Dominica
Dominican Republic	Hayti and the Dominican Republic
D'Omonville (<i>Manche</i>)	France—without the Mediterranean
Domrah (<i>Orissa</i>)	India—British Possessions—Bengal
Domsjö	Sweden—Baltic
Donges (<i>Loire Inf.</i>)	France—without the Mediterranean
Dooraka or Dwaraca (<i>Gujerat</i>)	India—British Possessions—Bombay
Doongoon	Siam
Dorchester	New Brunswick
Dorcum	Holland
Dordt or Dordrecht	"
Dornummersiel	Hanover
Dory	India—Native Territories—Papua
Douarnenez (<i>Finisterre</i>)	France—without the Mediterranean
Douélan (<i>Finisterre</i>)	"
Dougaardstrand (<i>Jutland</i>)	Denmark Proper
Douglas (<i>Gaspé Bay</i>)	Canada
Douglas	Nova Scotia
Doure-odde (<i>Jutland</i>)	Denmark Proper
Dover (<i>Lake Erie</i>)	Canada
Drago (<i>Island of Amack</i>)	Denmark Proper
Dragomestre or Astakos	Greece
Dram or Drammen	Norway
Draxholm (<i>Zealand</i>)	Denmark Proper
Drepano	Greece
Droback or Drobak	Norway
Drochtersen	Hanover
Drontheim or Trondhjem	Norway
Droorajapatam (<i>Carnatic</i>)	India—British Possessions—Madras
Dubus or Dubbo (<i>Arroo Islands</i>)	India—Dutch Possessions
Duclair (<i>Seine Inf.</i>)	France—without the Mediterranean
Duc—Port à la (<i>Côtes du Nord</i>)	"
Duendes	Bolivia
Duketown	Western Coast of Africa
Dulcigno (<i>Albania</i>)	Turkish Dominions—Europe

PORTS.	COUNTRIES TO WHICH BELONGING.
Dumaguete (<i>Negros Islands</i>)	India—Philippine Islands—Spanish
Dumaroua (<i>Moldavia</i>)	Wallachia and Moldavia
Dundee (<i>River St. Lawrence</i>)	Canada
Dunedin (<i>Port Chalmers</i>)	New Zealand
Dungen	Hanseatic Towns—Bremen
Dunkirk or Dunkerque (<i>Nord</i>)	France—without the Mediterranean
Dunkirk (<i>Lake Erie—New York</i>)	United States—Atlantic—Northern
Dunnsbro	West Australia
Durazzo (<i>Albania</i>)	Turkish Dominions—Europe
D'Urban	Brit. Possessions—S. Africa—Natal
Dusseldorf	Prussia
Dwaracca or Jugguth (<i>Gujerat</i>)	India—British Possessions—Bombay
Dybsøe (<i>Laaland</i>)	Denmark Proper
Dyndal	Norway
Dyre (<i>Jutland</i>)	Denmark Proper
Dzaoudzi	Madagascar—French Possessions
Earan	Greece
East London	British Kaffraria—South Africa
East Main Fort (<i>Rupert's Land</i>)	Settlements of the Hudson's Bay Co.
Easton (<i>Maryland</i>)	United States—Atlantic—Southern
Eastport (<i>Maine</i>)	“ “ Northern
East River (<i>Virginia</i>)	“ “ Southern
East or Oster Riss, or Oster Risoer	Norway
Eatamookoolah	India—British Possessions—Madras
Ebelhafter	Denmark Proper
Ebeltoft	“
Eckenförde (<i>Slesvig</i>)	Denmark
Eckero—Island (<i>Aland Islands</i>)	Russia—Baltic
Edam	Holland
Edeer	Peru
Edenton (<i>North Carolina</i>)	United States—Atlantic—Southern
Eden Town (<i>Twofold Bay</i>)	New South Wales
Edgartown (<i>Massachusetts</i>)	United States—Atlantic—Northern
Edina (<i>Liberia</i>)	Western Coast of Africa
Edreleh (<i>Mouth of the Danube</i>)	Turkish Dominions
Fel brooke	Nova Scotia
Egedesminde (<i>Greenland</i>)	Denmark
Egersund	Norway
Egina or Engia—Island	Greece
Egion or Vostizza	“
Egmond	Holland
Egmont—Port	Falkland Islands
Egripo (<i>Island of Negropont</i>)	Greece
Eguille, La Grande (<i>Charente Inf.</i>)	France—without the Mediterranean
Eider—River (<i>Slesvig</i>)	Denmark
Eldfiord	Norway
Elmeo—Island	Society Islands—Pacific
Eineradal	Norway
Eiskoe or Eisk (<i>Sea of Azof</i>)	Russia—Black Sea
Ejemsoe	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Ekenas or Eknäs (<i>Finland</i>)	Russia—Baltic
Elanchove (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
El Araish or Larache	Morocco
Elba—Island	Italy—Tuscany
Elbing	Prussia
Elburg	Holland
Eleusis (<i>Santorin Island</i>)	Greece
Eleuthera—Island	British W. India Islands—Bahamas
Elide—Island (<i>California</i>)	United States—Pacific
Eliodromia—Island	Greece
Elizabeth City (<i>North Carolina</i>)	United States—Atlantic—Southern
Elizabeth—Port	Cape of Good Hope—British
El Katif (<i>Persian Gulf</i>)	Turkish Dominions
Ellenserdammeriel	Oldenburg and Kniphausen
Ellewoutedyk	Holland
Elliott (<i>Port of Murray River</i>)	South Australia
Elloby—Island	Western Coast of Africa
Elmina or St. George	Dutch Possessions—Gold Coast
Elmshorn (<i>on the Elbe</i>)	Denmark, Slesvig, and Holstein
El Myna (<i>Port of Tripoli</i>)	Syria and Palestine
El Refugio (<i>Rio Grande del Norte</i>)	Mexico—Atlantic
Elsfleth	Oldenburg and Kniphausen
Elseneur or Elsinore (<i>Zealand</i>)	Denmark Proper
Eltore (<i>Malabar</i>)	India—British Possessions—Madras
Emden	Hanover
Emerlow or Emmerslev (<i>Slesvig</i>)	Denmark
Emmerabüll (<i>Slesvig</i>)	"
Emu Bay	Tasmania
Enanger	Sweden—Baltic
En Bessin—Port (<i>Calvados</i>)	France—without the Mediterranean
Encounter Bay	South Australia
Endé or Floris—Island	India—Native Territories—Floris
Endan	Siam
Engelholm	Sweden—without the Baltic
Enikale or Yenikale (<i>Crimea</i>)	Russia—Black Sea
Enkhuyzen or Enkhuizen	Holland
Enos (<i>Port of Adrianople</i>)	Turkish Dominions—Europe
Enseñada (<i>Buenos Ayres</i>)	Argentine Confederation
Entremedios or Intermediate Ports	Peru
Epano Meria	Greece
Éphraïmtown	Western Coast of Africa
Epidauros or Pidairo (<i>Gulf of Ægina</i>)	Greece
Epidauros Límira	"
Erba Lunga (<i>Corsica</i>)	France—Mediterranean
Erekli (<i>Sea of Marmora</i>)	Turkish Dominions—Europe
Erekli or Heraclea (<i>Black Sea</i>)	Turkish Dominions—Natalia
Ericelra	Portugal Proper
Erie (<i>Lake Erie—Pennsylvania</i>)	United States—Atlantic—Northern
Erquy (<i>Côtes du Nord</i>)	France—without the Mediterranean
Erroeskobing Island of Ærøe	Denmark—Slesvig—and Holstein
Erromango—Island (<i>New Hebrides</i>)	Pacific Ocean

PORTS.	COUNTRIES TO WHICH BELONGING
Ersa (<i>Corsica</i>)	France—Mediterranean
Escala	Spain “
Escardos—River	Western Coast of Africa
Escombrera—Island	Spain—Mediterranean
Escoumanes (<i>River St. Lawrence</i>)	Canada
Escribanos or Escrivanos	New Granada—Pacific
Esens	Hanover
Esmeraldas	Ecuador
Esanandes (<i>Charente Inf.</i>)	France—without the Mediterranean
Esparza (<i>Costa Rica</i>)	Central America—Pacific.
Espiritu Santo or Victoria	Brazil
Espö	Sweden—Baltic
Espozende	Portugal Proper
Esquimault (<i>Vancouver's Island</i>)	British Columbia
Esquimaux Bay (<i>Labrador</i>)	Newfoundland and Labrador
Essequibo—River	British Guiana
Estatebrugge (<i>on the Elbe</i>)	Hanover
Estepona	Spain—Mediterranean
Etamookoolah	India—British Possessions—Madras
Etang du Lion (<i>Bouches du Rhône</i>)	France—Mediterranean
Etaples or Etables (<i>Pas de Calais</i>)	France—without the Mediterranean
Etches—Port	Russia—North Pacific Ocean
Etel (<i>Morbihan</i>)	France—without the Mediterranean
Etretat (<i>Seine Inf.</i>)	“ “
Etter du Freane (<i>Seine Inf.</i>)	“ “
Eu (<i>Seine Inf.</i>)	“ “
Eubœa or Negropont	Greece
Eupatoria or Kosloff (<i>Crimea</i>)	Russia—Black Sea
Eureka (<i>California</i>)	United States—Pacific
Euska (<i>Sea of Azof</i>)	Russia—Black Sea
Exuma—Islands	British W. India Islands—Bahamas
Eyaford (<i>Iceland</i>)	Denmark
Eyrarbacka (<i>Iceland</i>)	Denmark
Ezinge	Holland
Ezwarah	Tripoli
Faaborg (<i>Funen</i>)	Denmark Proper
Faarava	Society Islands—Pacific
Fahrsund or Farsund	Norway
Faifoe or Fai-fo (<i>Cochin China</i>)	Cochin China, Camboja, and Tonquin
Fairfield (<i>Connecticut</i>)	United States—Atlantic—Northern
Fairhaven (<i>Massachusetts</i>)	“ “ “
Fairwater (<i>Port of Dantzic</i>)	Prussia
Fairy—Port	Victoria
Fajardo or Fazardo	Spanish W. Ind. Islands—Porto Rico
Falconara	Italy—Sicily
Falkenborg or Felkenburg	Sweden—without the Baltic
Falkland Islands	Falkland Islands
Fall River (<i>Massachusetts</i>)	United States—Atlantic—Northern
Falmouth	Tasmania
Falmouth	British W. India Islands—Antigua

PORTS.	COUNTRIES TO WHICH BELONGING.
Falmouth	British W. India Islands—Jamaica
Falmouth (<i>Maine</i>)	United States—Atlantic—Northern
Falsterbo or Fællstarbo	Sweden—Baltic
Falster—Island	Denmark Proper
Famagousta (<i>Island of Cyprus</i>)	Turkish Dominions
Fan-lo-kong (<i>Quang Tong</i>)	China
Fano	Italy—Papal Territories—Adriatic
Fanó or Fanoë—Island	Denmark Proper
Faou, Le (<i>Finisterre</i>)	France—without the Mediterranean
Farge	Hanover
Farina, Porto	Tunis
Faro	Portugal Proper
Färö—Island	Sweden—Baltic
Faroer or Færøe Islands	Denmark
Farsund	Norway
Father Point (<i>River St. Lawrence</i>)	Canada
Fatsah (<i>Black Sea</i>)	Turkish Dominions—Natalia
Faulx, Les (<i>Charente Inf.</i>)	France—without the Mediterranean
Faute, La (<i>Vendée</i>)	“ “
Favone (<i>Corsica</i>)	“ Mediterranean
Faxöe (<i>Zealand</i>)	Denmark Proper
Fayal—Island	Portugal—Azores
Fécamp (<i>Seine Inf.</i>)	France—without the Mediterranean
Fedderwarda	Hanseatic Towns—Bremen
Feegee or Fiji—Islands	Fiji Islands—Pacific
Fehmern or Femern—Island (<i>Slesvig</i>)	Denmark
Fenau, Le (<i>Charente Inf.</i>)	France—without the Mediterranean
Feodosia or Kaffa (<i>Crimea</i>)	Russia—Black Sea
Fermo	Italy—Papal Territories—Adriatic
Fernandina (<i>Florida</i>)	United States—Atlantic—Southern
Fernando Po—Island	Fernando Po
Ferrajo, Porto (<i>Island of Elba</i>)	Italy—Tuscany
Ferro or Hierro—Island	Spain—Canary Islands
Ferrol	“ without the Mediterranean
Ferrol Bay	Pern
Ferryland	Newfoundland
Fez or Fas (<i>Inland Town</i>)	Morocco
Fianona (<i>Illyria</i>)	Italy—Austrian Territories
Fidallah	Morocco
Fidderwardsiel	Oldenburg
Figueira	Portugal Proper
Filiyas (<i>Black Sea</i>)	Turkish Dominions—Natalia
Finale	Italy—Sardinian Territories—Genoa
Finland, Ports of	Russia—Baltic
Fino, Porto	Italy—Sardinian Territories—Genoa
Firdjum	Holland
Fischhausen	Prussia
Fish Town (<i>Old Calabar River</i>)	Western Coast of Africa
Fiskebackskehl	Sweden—without the Baltic
Fiskernæsset (<i>Greenland</i>)	Denmark
Fiume (<i>Port of Hungary—Illyria</i>)	Italy—Austrian Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Fiumicino	Italy—Papal Territories
Fjalbacka	Sweden—without the Baltic
Fladstrand (<i>Jutland</i>)	Denmark Proper
Flamenco	Chili
Flaminko—Island (<i>Pearl Islands</i>)	New Granada—Pacific
Flat River	Prince Edward Island
Flekkefjord	Norway
Flensborg (<i>Slesvig</i>)	Denmark
Flores—Island	Portugal—Azores
Floriana (<i>Galapagos Islands</i>)	Ecuador
Floris or Endé—Island	India—Native Territories—Floris
Flotte, La (<i>Ile de Ré</i>)	France—without the Mediterranean
Flushing or Vliessingen	Holland
Fochea, Fokia, Pfoxia, or Føuges	Turkish Dominions—Natalia
Fogelwick or Fogelnick	Sweden—without the Baltic
Foggia	Italy—Naples
Fogo	Newfoundland
Fohr—Island (<i>Slesvig</i>)	Denmark
Follestad	Norway
Fonseca or Conchagua Bay (<i>Salvador</i>)	Central America—Pacific
Fonterabia (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Foo-chow-foo (<i>Fokien</i>)	China
Forcados or Warree—River	Western Coast of Africa
Forêt, La (<i>Finisterre</i>)	France—without the Mediterranean
Foria or Forio (<i>Island of Ischia</i>)	Italy—Naples
Formosa (<i>under the Imaum of Muscat</i>)	East Coast of Africa—Native States
Formosa—Island (<i>Bissagos Islands</i>)	West Coast of Africa
Formosa or Taiwan—Island	China
Formozo	Brazil
Fornigi (<i>Island of Syra</i>)	Greece
Forsund (<i>Jutland</i>)	Denmark Proper
Fort Albany (<i>Hudson's Bay</i>)	Hudson's Bay Company's Settlements
Amsterdam (<i>Celebes</i>)	India—Dutch Possessions
Boutry	Dutch Possessions—Gold Coast
Brandenburg	"
Churchill (<i>Rupert's Land</i>)	Hudson's Bay Company's Settlements
Constantine (<i>Rose Island</i>)	Russia—North Pacific Ocean
Dauphin	Madagascar—French Possessions
East Main (<i>Rupert's Land</i>)	Hudson's Bay Company's Settlements
Erie (<i>Lake Erie</i>)	Canada
George (<i>Macarthy Island</i>)	British Possessions on the Gambia
George (<i>Rupert's Land</i>)	Hudson's Bay Company's Settlements
James	British Possessions on the Gambia
James	" Gold Coast
Louis	French Possessions in Senegambia
Sana or Senna (<i>Zambese River</i>)	East Coast of Africa—Portuguese
St. George	India—British Possessions—Madras
St. George or Niagara	Canada
Vancouver (<i>Columbia R.—Oregon</i>)	United States—Pacific
Victoria	British Possessions—Gold Coast
Victoria or Bancoot	India—British Possessions—Bombay

PORTS,	COUNTRIES TO WHICH BELONGING.
Fort William	British Possessions—Gold Coast
William (<i>Calcutta</i>)	India—British Possessions—Bengal
Yuma (<i>California</i>)	United States—Pacific
Fortaleza or Hortalaza	Brazil
Forteau or Forteaux Bay (<i>Labrador</i>)	Newfoundland
Fortuna	West Coast of Africa
Fortune Bay	Newfoundland
Foubedeau (<i>Charente Inf.</i>)	France—without the Mediterranean
Foulpoint, Foule Pointe, or Mahavelona	Madagascar—Native Territory
Fouras (<i>Charente Inf.</i>)	France—without the Mediterranean
Fouricaria	West Coast of Africa
Foz (<i>Bouches du Rhône</i>)	France—Mediterranean
Foz (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Foz, St. Joao da (<i>Oporto</i>)	Portugal Proper
France, Port de (<i>French</i>)	New Caledonia—Pacific
France, Port de	French W. India Isls.—Martinique
Frances, Port	British Possessions—C. of Good Hope
Franeke	Holland
Frankfort (<i>Kentucky</i>)	United States—Atlantic—Southern
Frankfort on the Oder	Prussia
Fraser—River	British Columbia
Frauenburg	Prussia
Fredericia (<i>Jutland</i>)	Denmark Proper
Fredericksborg (<i>Zealand</i>)	"
Fredericksburg (<i>Virginia</i>)	United States—Atlantic—Southern
Fredericksaa (<i>Greenland</i>)	Denmark
Frederickshall	Norway
Frederickshamn (<i>Finland</i>)	Russia—Baltic
Frederickshavn	Denmark Proper
Frederikstadt or Frederikstad	Norway
Frederickstadt	Danish W. India Islands—St. Croix
Frederickstadt or Fredrikstadt	Denmark—Slesvig and Holstein
Fredericksund (<i>Zealand</i>)	Denmark Proper
Fredericksvörk (<i>Zealand</i>)	"
Fredericksvörn or Fredriksvörn	Norway
Frederick Town	Nova Scotia
Fredericton	New Brunswick
Frederikshald	Norway
Frederikstadt	"
Fredriksvarn	"
Freeport (<i>Maine</i>)	United States—Atlantic—Northern
Freetown or St. George	Sierra Leone
Fremantle (<i>Swan River</i>)	West Australia
French Cross	Nova Scotia
Frenchman's Bay (<i>Maine</i>)	United States—Atlantic—Northern
Fresne, Etier du (<i>Seine Inf.</i>)	France—without the Mediterranean
Freyburg (<i>on the Elbe</i>)	Hanover
Friedensburg	British Possessions—Gold Coast
Friendly or Tonga Islands	Pacific Ocean
Frioul (<i>Bouches du Rhône</i>)	France—Mediterranean
Frontignan (<i>Herauld</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Frostkaye or Frostkagen . . .	Sweden—Baltic
Fuego or Fogo—Island . . .	Cape Verde Islands—Portuguese
Fuenterabia (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Fuerte Ventura—Island . . .	Spain—Canary Islands
Fullonica	Italy—Tuscany
Funchal	Portugal—Madeira
Fünen or Fyen—Island . . .	Denmark Proper
Furr—Island (<i>Jutland</i>) . . .	"
Gaabense Farge (<i>Falster</i>) . . .	Denmark Proper
Gaboon River	Western Coast of Africa
Gabrio—Port (<i>Island of Andros</i>) . . .	Greece
Gabs, Khabs, or Cabs	Tunis
Gachère, La (<i>Vendée</i>)	France—without the Mediterranean
Gaeta	Italy—Naples
Gagi or Gagra (<i>Circassia</i>) . . .	Russia—Black Sea
Gai or Gayo, Porto (<i>Pazo Island</i>) . . .	Ionian Islands
Galapagos—Islands	Ecuador
Galatz or Galacz (<i>Moldavia</i>) . . .	Wallachia and Moldavia
Galaxidi (<i>Gulf of Lepanto</i>) . . .	Greece
Galega or Agalega—Island . . .	Mauritius
Galeria (<i>Corsica</i>)	France—Mediterranean
Galle, Pointe de	India—British Possessions—Ceylon
Galipia	Tunis
Gallinos—River	Western Coast of Africa
Gallipoli	Italy—Naples
Gallipoli (<i>Dardanelles</i>)	Turkish Dominions—Europe
Gallivede	Western Coast of Africa
Gallsmarsbergen	Sweden—Baltic
Galtström	" "
Galveston (<i>Texas</i>)	United States—Atlantic—Southern
Gamla Carleby (<i>Finland</i>) . . .	Russia—Baltic
Gamla Staden (<i>Göta Canal</i>) . . .	Sweden—without the Baltic
Gananoque (<i>River St. Lawrence</i>) . . .	Canada
Gand or Ghent	Belgium
Gandia	Spain—Mediterranean
Gandurrah	India—British Possessions—Ceylon
Ganjam (<i>Circars</i>)	" " Madras
Gapsal or Hapsal (<i>Gulf of Livonia</i>) . . .	Russia—Baltic
Garabusa (<i>Island of Candia</i>) . . .	Turkish Dominions—Europe
Garachine	New Granada—Pacific
Gardiki	Greece
Gardiner (<i>Maine</i>)	United States—Atlantic—Northern
Garding (<i>Slesvig</i>)	Denmark
Garrucha	Spain—Mediterranean
Gasbrücke	Hanseatic Towns—Hamburg
Gasö	Sweden—without the Baltic
Gaspé, Ports of	Canada
Gate's Breakwater	Nova Scotia
Gatico	Chili
Gauensteek	Hanover

PORTS.	COUNTRIES TO WHICH BELONGING.
Gaultois	Newfoundland
Gaurion (<i>Andros Island</i>)	Greece
Gawler—Port	South Australia
Gayo or Gal, Porto (<i>Pazo Island</i>)	Ionian Islands
Gaza	Syria and Palestine
Geelong or Jeelong	Victoria
Geertruidenburg	Holland
Geeste or Geesthaven	Hanover
Geestmünde	"
Geestendorff	"
Gefle	Sweden—Baltic
Genemuiden	Holland
Genesee (<i>Lake Ontario—New York</i>)	United States—Atlantic—Northern
Genitsche (<i>Sea of Azof</i>)	Russia—Black Sea
Genoa or Genova	Italy—Sardinian Territories
Gent or Ghent	Belgium
George Town or Naingo	Western Coast of Africa
Georgetown (<i>Penang Island</i>) . . .	India—Brit. Possessions—Singapore
Georgetown (<i>River Tamar</i>)	Tasmania
Georgetown (<i>Cardigan Bay</i>)	Prince Edward Island
George Town (<i>Grand Cayman</i>) . . .	British W. India Islands—Jamaica
Georgetown	British Guiana—Demerara
Georgetown (<i>District of Columbia</i>)	United States—Atlantic—Northern
Georgetown (<i>South Carolina</i>) . . .	" " Southern
Gerace	Italy—Naples
Geraldton (<i>Port Grey</i>)	West Australia
Gergenti	Italy—Sicily
Germantown (<i>North Carolina</i>) . . .	United States—Atlantic—Southern
Germein—Port	South Australia
Gestila or Gustila (<i>Finland</i>) . . .	Russia—Baltic
Gheisk (<i>Sea of Azof</i>)	" Black Sea
Ghemlich (<i>Sea of Marmora</i>)	Turkish Dominions—Natolia
Ghent, Gent, or Gand	Belgium
Gheriah (<i>Concan</i>)	India—Brit. Possessions—Bombay
Ghialtra—Port (<i>Negropont</i>)	Greece
Ghio (<i>Sea of Marmora</i>)	Turkish Dominions—Natolia
Ghurzoud—Island	Kooria Moorla Islands
Gibara (<i>Port of Holguin</i>)	Spanish West India Islands—Cuba
Gibraltar	Gibraltar
Gien (<i>Var</i>)	France—Mediterranean
Gigelly	Algeria
Gijon (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Gilleleje or Gilleleie (<i>Zealand</i>) . .	Denmark Proper
Gilly—Coffee	Western Coast of Africa
Gilolo or Jilolo—Island	India—Native Territories
Gioja	Italy—Naples
Glovenazzo	" "
Girolata (<i>Corsica</i>)	France—Mediterranean
Giulia Nuova	Italy—Naples
Giurgevo (<i>Bukhorest—Wallachia</i>) .	Wallachia and Moldavia
Gjemaøe	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Gladstone (<i>Port Curtis</i>) . . .	Queensland
Glarenza or Clarenza . . .	Greece
Glenelg . . .	South Australia
Glossa . . .	Greece
Gloubokala or Glubock . . .	Russia—Black Sea
Gloucester (<i>Massachusetts</i>) . . .	United States—Atlantic—Northern
Glubock . . .	Russia—Black Sea
Glückstadt (<i>on the Elbe</i>) . . .	Denmark—Slesvig and Holstein
Goa . . .	India—Portuguese Possessions
Goatzacoalos . . .	Mexico—Atlantic
Goave . . .	Hayti
Godbout . . .	Canada
Godens or Neustadt Godens . . .	Hanover
Goderich (<i>Lake Huron</i>) . . .	Canada
Godhaab (<i>Greenland</i>) . . .	Denmark
Godhavn (<i>Disco Island</i>) . . .	"
Godome . . .	Western Coast of Africa
Goes . . .	Holland
Goisy, Le (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Goldenliniesiel . . .	Oldenburg
Goletta or Goulette (<i>Port of Tunis</i>) . . .	Tunis
Golfe Juan (<i>Var</i>) . . .	France—Mediterranean
Golfo Dolce (<i>Guatemala</i>) . . .	Central America—Atlantic
Gombroon (<i>under the Imam</i>) . . .	Persia
Gomenitza or Gomenizza (<i>Albania</i>) . . .	Turkish Dominions—Europe
Gomera or Peñon de Velez . . .	Spanish Ports in Northern Africa
Gomera—Island . . .	Spain—Canary Islands
Gonaives . . .	Hayti
Gonave—Island . . .	"
Goolwa . . .	South Australia
Gopulpore (<i>Circars</i>) . . .	India—British Possessions—Madras
Gorcum . . .	Holland
Gorée—Island and Town . . .	French Possessions in Senegambia
Goro . . .	Italy—Papal Territories—Adriatic
Gothland or Gottland—Island . . .	Sweden—Baltic
Gottenburg or Götteborg . . .	Sweden—without the Baltic
Gottorf (<i>Slesvig</i>) . . .	Denmark
Gouda or Tergouw . . .	Holland
Goulée (<i>Gironde</i>) . . .	France—without the Mediterranean
Goulette (<i>Port of Tunis</i>) . . .	Tunis
Governor's Harbour (<i>Eleuthera</i>) . . .	British W. India Islands—Bahamas
Goyarma . . .	Brazil
Goyo, Gogeh, or Gogo (<i>Gujerat</i>) . . .	India—British Possessions—Bombay
Gozo—Island . . .	Malta and Gozo
Graaton (<i>Port of Schien</i>) . . .	Norway
Grabusa (<i>Island of Candia</i>) . . .	Turkish Dominions—Europe
Gracias à Dios—Cape (<i>Honduras</i>) . . .	Central America—Atlantic
Graciosa—Island . . .	Portugal—Azores
Graciosa—Island . . .	Spain—Canary Islands
Grado Island (<i>Ilyria</i>) . . .	Italy—Austrian Territories
Grady Harbour (<i>Labrador</i>) . . .	Newfoundland and Labrador

PORTS.	COUNTRIES TO WHICH BELONGING.
Grafton (<i>Lake Ontario</i>) . . .	Canada
Gragaard (<i>Jutland</i>) . . .	Denmark Proper
Granatillo . . .	Italy—Kingdom of Naples
Gran Canaria—Island . . .	Spain—Canary Islands
Grand Anson . . .	New Brunswick
Grand Bahama . . .	British W. India Islands—Bahamas
Grand Bassam . . .	Western Coast of Africa
Grand Bay . . .	Canada
Grand Bourg . . .	French W. India Isl.—Mariegalante
Grand Camp (<i>Calvados</i>) . . .	France—without the Mediterranean
Grand Canary—Island . . .	Spain—Canary Islands
Grand Cay or Grand Turk—Island . . .	British W. India Islands—Bahamas
Grand Cayman (<i>Caymanas</i>) . . .	“ Jamaica
Grandes Roches (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Grand Mannan—Island . . .	New Brunswick
Grand River . . .	Prince Edward Island
Grand Saline . . .	Hayti
Grand Turk—Island . . .	British W. India Islands
Grande Terre . . .	French W. India Isl.—Guadaloupe
Granja (<i>Port of Sabraf</i>) . . .	Brazil
Gran Traholea (<i>Fuerva Ventura</i>) . . .	Spain—Canary Islands
Granville (<i>Manche</i>) . . .	France—without the Mediterranean
Gras (<i>Port of Valencia</i>) . . .	Spain—Mediterranean
Gravelines (<i>Nord</i>) . . .	France—without the Mediterranean
Gravenstein (<i>Slesvig</i>) . . .	Denmark
Gravosa (<i>Dalmatia</i>) . . .	Italy
Gray—Port (<i>Australind</i>) . . .	West Australia
Great Egg Harbour (<i>New Jersey</i>) . . .	United States—Atlantic—Northern
Great Harbour (<i>Long Island</i>) . . .	British W. India Islands—Bahamas
Great River (<i>Honduras</i>) . . .	Central America—Atlantic
Grebbe stad . . .	Sweden—without the Baltic
Green Cay . . .	British W. India Islands—Bahamas
Green Island . . .	Canada
Green Port (<i>Long Island—N. York</i>) . . .	United States—Atlantic—Northern
Green River . . .	Canada
Greenspond . . .	Newfoundland
Green Turtle Cay (<i>Abaco</i>) . . .	British W. India Islands—Bahamas
Greenwich . . .	Prince Edward Island
Greenwich (<i>Rhode Island</i>) . . .	United States—Atlantic—Northern
Greetshyl . . .	Hanover
Gregory—Port . . .	West Australia
Gregory—Town (<i>Eleuthera</i>) . . .	British W. India Islands—Bahamas
Greifswalde or Griefswalde . . .	Prussia
Grenaae (<i>Jutland</i>) . . .	Denmark Proper
Grenada—Island . . .	British W. India Islands—Grenada
Grenadines—Islands . . .	“ “
Grenna (<i>Göta Canal</i>) . . .	Sweden—Baltic
Grønville (<i>Liberia</i>) . . .	Western Coast of Africa
Grenville Bay . . .	British W. India Islands—Grenada
Gresselhamn or Grisselhamm . . .	Sweden—Baltic
Grewhe (<i>Dahomey</i>) . . .	Western Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Grey Town	South Australia
Grey Town (<i>Nicaragua</i>)	Central America—Atlantic
Griefswalde	Prussia
Grimstad	Norway
Grisselhamn	Sweden—Baltic
Grohn	Hanover
Groix, Ile de (<i>Morbihan</i>)	France—without the Mediterranean
Grömitz (<i>Holstein</i>)	Denmark
Gronholt (<i>Zealand</i>)	Denmark Proper
Groningen	Holland
Grosse—Isle (<i>River St. Lawrence</i>)	Canada
Grossensiel	Oldenburg
Grottamare	Italy—Papal Territories—Adriatic
Grube (<i>Holstein</i>)	Denmark
Gruissan (<i>Aude</i>)	France—Mediterranean
Grünendeich	Hanover
Guadaloupe—Island	French W. India Isls.—Guadaloupe
Guaira or La Guayra	Venezuela
Gnajan or Guam—Island	India—Philippines and Ladrões—Spanish
Gualan (<i>Guatemala</i>)	Central America—Pacific
Gualaquila or Calacalla—River	Chili
Gua, Le (<i>Charente Inf.</i>)	France—without the Mediterranean
Guauguaychu (<i>Entre Rios</i>)	Argentine Confederation
Guanahani—Island	Brit. West India Islands—Bahamas
Guanaja (<i>Honduras</i>)	Central America—Atlantic
Guanakiry	Western Coast of Africa
Guanica	Spanish W. India Isls.—Porto Rico
Guanillas or Huanilla	Peru
Guantanamo	Spanish West India Islands—Cuba
Guardamar	Spain—Mediterranean
Guardia	" "
Guarmey	Peru
Guasco, Huasco, or Husco	Chili
Guatalco or Huatalco	Mexico—Pacific
Guatemala. <i>See</i> Istapa.	
Guatemala, San José de	Central America—Pacific
Guatlan	Mexico—Pacific
Guayame, Guyamo, or Guayama	Spanish W. India Isls.—Porto Rico
Guayana la Vieja (<i>River Orinoco</i>)	Venezuela
Guayanilla	Spanish W. India Isls.—Porto Rico
Guayaquil	Ecuador
Guaymas (<i>Gulf of California</i>)	Mexico—Pacific
Gubawang (<i>Basilan Island</i>)	India—Philippine Islands—Spanish
Gudhjem (<i>Bornholm Island</i>)	Denmark Proper
Gudness (<i>Jutland</i>)	"
Guerande (<i>Loire Inf.</i>)	France—without the Mediterranean
Guernsey—Island	Channel Islands
Guetaria (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Guezlewe or Kosloff (<i>Crimea</i>)	Russia—Black Sea
Guichen Bay	South Australia
Guildo, Le (<i>Côtes du Nord</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Guillate, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Guimarens	Brazil
Guimbal (<i>Panay Island</i>)	India—Philippine Islands—Spanish
Guiria	Venezuela
Gujan (<i>Gironde</i>)	France—without the Mediterranean
Guldborg (<i>Laaland and Falster</i>)	Denmark Proper
Gulf of Nicoya (<i>Nicaragua</i>)	Central America—Pacific
Gull Isle	Western Coast of Africa
Gullmamn	Sweden—without the Baltic
Gullmarsberg	Sweden—Baltic
Gumboda	" "
Gumehlek (<i>Sea of Marmora</i>)	Turkish Dominions—Natalia
Gustafsberg	Sweden—without the Baltic
Gustavia—Island	Swed. W. Indies—St. Bartholomew's
Gut of Canso	Nova Scotia
Guysborough	"
Gwa or Gyaong (<i>Aracan</i>)	India—British Possessions—Bengal
Gwadel (<i>Mekran</i>)	Persia
Gwutter (<i>Mekran</i>)	"
Haak	Holland
Haarlem	"
Haderslev or Hadersleben (<i>Slesvig</i>)	Denmark
Hadsund (<i>Jutland</i>)	Denmark Proper
Hae-Chow (<i>Kiang-Sou</i>)	China
Hae-Yang-So (<i>Shantung</i>)	"
Hafslund	Norway
Haifa, Caifa, or Haippa	Syria and Palestine
Hai-Mun (<i>Quang-Tong</i>)	China
Hainan—Island (<i>Quang-Tong</i>)	"
Hainaut or Ainault	Hayti
Haitien or Cancao	Siam
Haknas	Sweden—Baltic
Hakodadi (<i>Yezo Island</i>)	Japan
Halaanees or Halaniyeh—Island	Kooria Moorla Islands
Haleb or Aleppo	Syria and Palestine
Hali	Turkish Dominions—El Hedjaz
Halifax	Nova Scotia
Hallguen—Port (<i>Morbihan</i>)	France—without the Mediterranean
Hall (<i>Island of Gottland</i>)	Sweden—Baltic
Hallania or Halaniyeh—Island	Kooria Moorla Islands
Hallowell (<i>Maine</i>)	United States—Atlantic—Northern
Halmstad	Sweden—without the Baltic
Halø (<i>Lessøe Island—Jutland</i>)	Denmark Proper
Halte	Hanover
Halltorp or Haltorp	Sweden—Baltic
Hambangtotte	India—British Possessions—Ceylon
Hamburg	Hanseatic Towns—Hamburg
Hamilton (<i>Torboy</i>)	West Australia
Hamilton (<i>Lake Ontario</i>)	Canada
Hamilton	Bermudas

PORTS.	COUNTRIES TO WHICH BELONGING.
Hammamet	Tunis
Hammerfest	Norway
Hampton (<i>Virginia</i>)	United States—Atlantic—Southern
Hancock (<i>Maine</i>)	“ “ Northern
Hang-Cheou or Hankow (<i>Che-Kiang</i>)	China
Hannistad	Norway
Hanö	Sweden—Baltic
Hansan or Turon	Cochin China
Hanse d'Hainaut	Hayti
Hanswart or Hansweest	Holland
Hants—Port	Nova Scotia
Haparanda	Sweden—Baltic
Harbour Grâce	Newfoundland
Harbour Island	British W. India Islands—Bahamas
Harbour Masan (<i>Magdalen Islands</i>)	Canada
Harburg	Hanover
Harderwyck	Holland
Hardwick (<i>Georgia</i>)	United States—Atlantic—Southern
Harfleur (<i>Seine Inf.</i>)	France—without the Mediterranean
Harlingen	Holland
Harlingersiel	Hanover
Hartford (<i>Connecticut</i>)	United States—Atlantic—Northern
Harvey	New Brunswick
Hasegras	Belgium
Haseldorf (<i>Holstein</i>)	Denmark
Haselune	Hanover
Hasikiyeh or Haaki—Island	Kooria Moorla Islands
Hasle (<i>Bornholm Island</i>)	Denmark Proper
Hasselt	Holland
Hastings Harbour (<i>Aracan</i>)	India—British Possessions—Bengal
Haugesund	Norway
Havannah or Habana	Spanish W. India Islands—Cuba
Haverhill (<i>Massachusetts</i>)	United States—Atlantic—Northern
Havre de Grâce (<i>Seine Inf.</i>)	France—without the Mediterranean
Hawaii or Owhyhee—Island	Is. in the Pacific—Sandwich Is.
Hawke Bay	New Zealand
Heamun or Amoy (<i>Fokien</i>)	China
Hean (<i>Tonquin</i>)	Cochin China, Camboja, and Touquis.
Hebron (<i>Moravian Settlement</i>)	Newfoundland and Labrador
Heide or Heyde (<i>Holstein</i>)	Denmark
Heiligenhafen (<i>Holstein</i>)	“
Heilmunde (<i>Holstein</i>)	“
Helder	Holland
Helena (<i>Bay Islands—Honduras</i>)	Central America—Atlantic
Helgenoes (<i>Jutland</i>)	Denmark Proper
Helgerness or Helgenäs	Sweden—Baltic
Heligoland or Helgoland—Island	Heligoland
Helle	Norway
Hellebek (<i>Zealand</i>)	Denmark Proper
Helsingborg	Sweden—without the Baltic
Helsingfors (<i>Finland</i>)	Russia—Baltic

PORTS.	COUNTRIES TO WHICH BELONGING.
Helvoetsluis or Helvoetsluis	Holland
Hemst or Hemson	Sweden—Baltic
Hendaye (<i>Basses Pyrénées</i>)	France—without the Mediterranean
Henderson—Port	British W. India Islands—Jamaica
Heneagua or Inagua Island	" " Bahamas
Hennebon (<i>Morbihan</i>)	France—without the Mediterranean
Heppens	Oldenburg
Heraclea, or Eregli (<i>Black Sea</i>)	Turkish Dominions—Natalia
Herlekietgodens	Hanover
Hermione or Kastri	Greece
Hernösand	Sweden—Baltic
Herradura	Chili
Hervidero	Uruguay
Hetlingen (<i>Holstein</i>)	Denmark
Hetzand	Holland
Hever (<i>Slesvig</i>)	Denmark
Hewetzsyhl	Hanover
Heyde (<i>Holstein</i>)	Denmark
Heyst	Belgium
Hierro or Ferro Island	Spain—Canary Islands
Higuerote	Venezuela
Hillsborough	New Brunswick
Hillsborough (<i>Carriacou</i>)	British W. India Islands—Grenada
Hilo (<i>Hawaii Island</i>)	Sandwich Islands—Pacific
Hindeloopen	Holland
Hing-Wha (<i>Fokien</i>)	China
Hinzuan (<i>Comoro Islands</i>)	East Coast of Africa—Native States
Hio (<i>Göta Canal</i>)	Sweden—without the Baltic
Hiogo (<i>Niphona Island</i>)	Japan
Hirkengen	Holland
Hirtsholm or Hirschholm (<i>Zealand</i>)	Denmark Proper
Hiwaoa or St. Dominica (<i>French</i>)	Islands in the Pacific—Marquesas
Hjarbeck	Denmark Proper
Hjerting (<i>Jutland</i>)	"
Hjorring (<i>Jutland</i>)	"
Hoain-Gin-Foo (<i>Kiang-Nau</i>)	China
Hoascoaleo or Coatoascoaleo	Mexico—Atlantic
Hobart Town	Tasmania
Hobroe (<i>Jutland</i>)	Denmark Proper
Hobson's Bay	Victoria
Hoburg (<i>Island of Gottland</i>)	Sweden—Baltic
Hochwacht (<i>Loading Place for Holstein</i>)	Denmark
Hodeida (<i>Yemen</i>)	Arabia—Native States
Hoenfelde or Hohenfelde (<i>Holstein</i>)	Denmark
Hoganas	Sweden—without the Baltic
Hogarth Sound (<i>Davis' Straits</i>)	Whale Fisheries—Northern
Hogesand	Holland
Hogue, La (<i>Manche</i>)	France—without the Mediterranean
Hoier or Höyer (<i>Slesvig</i>)	Denmark
Hokianga	New Zealand
Holbek (<i>Zealand</i>)	Denmark Proper

PORTS.	COUNTRIES TO WHICH BELONGING.
Holdfast Bay (<i>St. Vincent's Gulf</i>)	South Australia
Holen	Norway
Holguin	Spanish W. India Islands—Cuba
Holle	Norway
Holmestrand	"
Holmstadt	"
Holmsund	Sweden—Baltic
Holnia (<i>Slesvig</i>)	Denmark
Holstebro (<i>Jutland</i>)	Denmark Proper
Holsteinborg (<i>Greenland</i>)	Denmark
Holtenau (<i>Slesvig</i>)	"
Holwerd	Holland
Homstad	Norway
Honawar or Onore (<i>Malabar</i>)	India—British Possessions—Madras
Honfleur (<i>Calvados</i>)	France—without the Mediterranean
Hong Kong—Island	Hong Kong
Honolulu or Honoruru (<i>Oahu—Island</i>)	Sandwich Islands—Pacific
Hood—Port (<i>Cape Breton</i>)	Nova Scotia
Hooghly—River	India—British Possessions—Bengal
Hooksiel	Oldenburg
Hoorn	Holland
Hope—Port (<i>Lake Ontario</i>)	Canada
Hopedale (<i>Moravian Settlement</i>)	Newfoundland and Labrador
Hopewell	New Brunswick
Ho-po-so (<i>Hainan Island</i>)	China
Horca	Peru
Hornbek (<i>Zealand</i>)	Denmark Proper
Hörnäs/orss	Sweden—Baltic
Horsbull (<i>Slesvig</i>)	Denmark
Hosens (<i>Jutland</i>)	Denmark Proper
Horta (<i>Fayal Island</i>)	Portugal—Azores
Horten	Norway
Horton	Nova Scotia
Horummersiel	Oldenburg
Horvacht (<i>Holstein</i>)	Denmark
Houdekliip (<i>Namaqualand</i>)	Cape of Good Hope—British
Houlle, La (<i>Ille et Vilaine</i>)	France—without the Mediterranean
Hourdel, Le (<i>Somme</i>)	" "
Hoya	Spain—without the Mediterranean
Höyer or Hoier (<i>Slesvig</i>)	Denmark
Husco	Peru
Huahine or Huhahaine—Island	Society Islands—Pacific
Huanchaco (<i>Port of Truzillo</i>)	Peru
Huanilla or Guanillas	"
Huasco, Guasco, or Husco	Chili
Huatulco or Guatalco	Mexico—Pacific
Hudickswall or Hudiksvall	Sweden—Baltic
Hudson (<i>New York</i>)	United States—Atlantic—Northern
Hué (<i>Cochin China</i>)	Cochin China, Camboja, and Tonquin
Huelva or Huelba	Spain—without the Mediterranean
Hulst	Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Humacoe	Spanish W. India Isla.—Porto Rico
Humboldt (<i>California</i>)	United States—Pacific
Hune (<i>Jutland</i>)	Denmark Proper
Hunte—River	Oldenburg
Hunter—Port (<i>Port of Newcastle</i>)	New South Wales
Hunter—River	"
Huron (<i>Lake Erie—Ohio</i>)	United States—Atlantic—Northern
Husco	Chili
Huskisson (<i>Jervis Bay</i>)	New South Wales
Husum	Sweden—Baltic
Husum (<i>Slesvig</i>)	Denmark
Hydra—Island	Greece
Hyères, Salins d' (<i>Var</i>)	France—Mediterranean
Iamsk or Jamsk	Russia—North Pacific Ocean
Ibo—Island	East Coast of Africa—Portuguese
Ibrail or Brailow (<i>Wallachia</i>)	Wallachia and Moldavia
Ibriji (<i>Mediterranean</i>)	Turkish Dominions—Europe
Iceland	Denmark
Ichaboe—Island	British Possessions—South Africa
Ierne (<i>Jutland</i>)	Denmark Proper
Iggersund	Sweden—Baltic
Iguape	Brazil
Iquillaco (<i>Salvador</i>)	Central America—Pacific
Ijo or Io (<i>Finland</i>)	Russia—Baltic
Ile, Ilha, or Isle, viz:—	
Aux Moines (<i>Morbihan</i>)	France—without the Mediterranean
Batz or Bas (<i>Finisterre</i>)	" "
Brehat (<i>Côtes du Nord</i>)	" "
Christine	Spain—Mediterranean
d'Aix (<i>Charente Inf.</i>)	France—without the Mediterranean
d'Arz (<i>Morbihan</i>)	" "
del Carmen	Mexico—Atlantic
de Loss or dos Idolos	Sierra Leone
de Rhé (<i>Charente Inf.</i>)	France—without the Mediterranean
de Seine (<i>Finisterre</i>)	" "
Dieu or d'Yeu (<i>Vendée</i>)	" "
d'Oléron (<i>Charente Inf.</i>)	" "
do Principe or Prince's Island	Portuguese Possessions in W. Africa
Grosse (<i>River St. Lawrence</i>)	Canada
Madame Ste. Marie	Madagascar—French Possessions
Marguerite (<i>Var</i>)	France—Mediterranean
Noirmoutiers (<i>Vendée</i>)	" without the Mediterranean
of Pines (<i>French</i>)	New Caledonia—Pacific
of Pines	Spanish West India Islands—Cuba
Porquerolles (<i>Var</i>)	France—Mediterranean
Rousse (<i>Corsica</i>)	" "
Verte (<i>River St. Lawrence</i>)	Canada
Ilola or Yoylolo (<i>Panay Island</i>)	India—Philippine Islands—Spanish
Ilo or Ylo	Peru
Iizewardn	Hanover

PORTS.	COUNTRIES TO WHICH BELONGING.
Inada (<i>Black Sea</i>)	Turkish Dominions—Europe
Inagua or Heneagus—Island	British West India Isl.—Bahamas
Inaklia or Anaklia (<i>Mingrelia</i>)	Russia—Black Sea
Independencia or Istapa (<i>Guatemala</i>)	Central America—Pacific
Indian Tickle (<i>Labrador</i>)	Newfoundland and Labrador
Indre or Indret (<i>Loire Inf.</i>)	France—without the Mediterranean
Ineboli (<i>Black Sea</i>)	Turkish Dominions—Natalia
Inhambane	East Coast of Africa—Portuguese
Iniada or Inada (<i>Black Sea</i>)	Turkish Dominions—Europe
Injellee	India—British Possessions—Bengal
Innhauzersiel	Oldenburg
Intel (<i>Morbihan</i>)	France—without the Mediterranean
Intermediate Ports (<i>Islay and Arica</i>)	Peru
Invercargill (<i>Otago</i>)	New Zealand
Io or Ijo (<i>Finland</i>)	Russia—Baltic
Io or Ios—Island (<i>Nio</i>)	Greece
Ipalia, Ipla, or Ypala—River	Mexico—Pacific
Ipoo or Ipor	India—Sumatra—Dutch
Ipawich (<i>Moreton Bay</i>)	Queensland
Ipawich (<i>Massachusetts</i>)	United States—Atlantic—Northern
Iquique	Peru
Iraclis or Iraclea (<i>Black Sea</i>)	Turkish Dominions—Europe
Isigny (<i>Cabados</i>)	France—without the Mediterranean
Iskenderoon (<i>Port of Aleppo</i>)	Syria and Palestine
Isla del Carmen	Mexico—Atlantic
Islamabad or Chittagong	India—British Possessions—Bengal
Islay (<i>Port of Arequipa</i>)	Peru
Ismail (<i>Moldavia</i>)	Wallachia and Moldavia
Ianid (<i>Sea of Marmora</i>)	Turkish Dominions—Natalia
Issau (<i>Gironde</i>)	France—without the Mediterranean
Issefjord or Isefiord (<i>Zealand</i>)	Denmark Proper
Istapa or Ystapa (<i>Port of Guatemala</i>)	Central America—Pacific
Isteniah or Steniah (<i>Bosphorus</i>)	Turkish Dominions—Europe
Itamos	Greece
Ithaca or Thiaki—Island	Ionian Islands
Iurup (<i>Kurile Islands</i>)	Japan
Itzehoe or Itzworden (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Iviza, Ivica, or Ibiza—Island	Spain—Mediterranean
Ivory Town	Western Coast of Africa
Jablanacz (<i>Dalmatia</i>)	Italy—Austrian Territories
Jacksonville (<i>Florida</i>)	United States—Atlantic—Southern
Jaomel	Hayti
Jacobsbavn (<i>Greenland</i>)	Denmark
Jacobstadt (<i>Finland</i>)	Russia—Baltic
Jaffa, Joppa, or Yaffa	Syria and Palestine
Jaffna or Jaffnapatam	India—British Possessions—Ceylon
Jaffrabad (<i>Gujerat</i>)	“ “ Bombay
Jagerspruis (<i>Zealand</i>)	Denmark Proper
Jaguaripe	Brazil
Jahde—River	Oldenburg

PORTS.	COUNTRIES TO WHICH BELONGING.
Jaliba or Niger—River	Western Coast of Africa
Jalta, Ialta, or Yalta (<i>Sea of Azov</i>)	Russia—Black Sea
Jamaica—Island	British West India Isls.—Jamaica
Jambie	India—Dutch Possessions—Sumatra
James—Fort	British Possessions on the Gambia
James—Fort	“ on the Gold Coast
James—River (<i>Virginia</i>)	United States—Atlantic—Southern
James Town	St. Helena
Jannitsa	Greece
Jaragoa	Brazil
Jard (<i>Vendée</i>)	France—without the Mediterranean
Jarmen	Prussia
Jask	Persia
Jarvis—Island	Pacific Ocean
Jason Islands	Falkland Islands
Jau (<i>Gironde</i>)	France—without the Mediterranean
Jaygur or Zyghur	India—British Possessions—Bombay
Jeba	Portuguese Possessions in W. Africa
Jobail or Djebail	Syria and Palestine
Jeddah (<i>Port of Mecca</i>)	Turkish Dominions—El Hedjaz
Jeddo or Yedo (<i>Nippon Island</i>)	Japan
Jemgum or Jengum	Hanover
Jeremie or Jeremy	Canada
Jeremie	Haiti
Jero—Port (<i>Island of Mytilene</i>)	Turkish Dominions—Europe
Jersey—Island	Channel Islands
Jervis Bay	New South Wales
Jessie—Port (<i>Carobod's Bay</i>)	Cape of Good Hope—British
Jesso, Yeso, or Matamai—Island	Japan
Jettendal or Jattendal	Sweden—Baltic
Jever	Oldenburg
Jibleen or Jibiliveh—Island	Kooria Moorla Islands
Jigel, Jijili, or Djidjeli	Algeria
Joal,	Western Coast of Africa
Jobos	Spanish W. India Isls.—Porto Rico
Joggins	Nova Scotia
Johanna (<i>Comoro Islands</i>)	East Coast of Africa—Native States
Johor or Johore (<i>Makacea</i>)	India—Singapore, &c.
Jollette, La (<i>Marseilles</i>)	France—Mediterranean
Joix (<i>Ile de Ré—Charente Inf.</i>)	“ without the Mediterranean
Joliba, Quorra, or Niger—River	Western Coast of Africa
Jolo or Sooloo Islands	India—Philippine Islands; Spanish
Jomba (<i>Loango</i>)	Western Coast of Africa
Jondal	Norway
Jonköping	Sweden—Baltic
Jooria (<i>Gujerat</i>)	India—British Possessions—Bombay
Juan Fernandez—Island	Chili
Juan Golfe (<i>Var</i>)	France—Mediterranean
Juangriego (<i>Margarit Island</i>)	Venezuela
Juba	E. Coast of Africa—Native States
Jueldendy (<i>Carnatic</i>)	India—British Possessions—Madras

PORTS.	COUNTRIES TO WHICH BELONGING.
Juggut or Dwaraca (<i>Gujerat</i>)	India—British Possessions—Bombay
Julianshaab	Denmark—Iceland and Faroe Isls.
Juneb or Junie	Syria and Palestine
Junk Ceylon—Island	Siam
Kaafford or Kaafford	Norway
Kabonda or Cabinda (<i>Loango</i>)	Western Coast of Africa
Kaffa or Feodosia (<i>Crimea</i>)	Russia—Black Sea
Kagosima (<i>Kiusiu Island</i>)	Japan
Kaifa, Caifa, or Haippa	Syria and Palestine
Kaile or Kailli	India—Native Territories—Celebes
Kairua (<i>Hawaii Island</i>)	Sandwich Islands—Pacific
Kaisariyeh or Cæsarea	Syria and Palestine
Kakundy (<i>Rio Nuñez</i>)	Western Coast of Africa
Kalaioiki or Kalawaki (<i>Finland</i>)	Russia—Baltic
Kalamata or Calamata	Greece
Kalamitza (<i>Skyros Island</i>)	"
Kalata (<i>Cephalonia Island</i>)	Ionian Islands
Kalawaki (<i>Finland</i>)	Russia—Baltic
Kalix, Calix, or Nedar Kalix	Sweden "
Kallehave (<i>Zealand</i>)	Denmark Proper
Kalmar or Calmar	Sweden—Baltic
Kalovig or Calovieg (<i>Jutland</i>)	Denmark Proper
Kammin or Cammin	Prussia
Kamouraska (<i>River St. Lawrence</i>)	Canada
Kampen	Holland
Kampot (<i>Camboja</i>)	Siam
Kampta (<i>Malabar</i>)	India—British Possessions—Madras
Kanagawa (<i>Nippon Island</i>)	Japan
Kangaroo—Island	South Australia
Kangasentorre	India—British Possessions—Ceylon
Kangkao (<i>Camboja</i>)	Siam
Kaolé	East Coast of Africa—Native States
Kappeln or Cappeln (<i>Slesvig</i>)	Denmark
Karabughaz (<i>Sea of Marmora</i>)	Turkish Dominions—Natolia
Karachee or Kurachee (<i>Sinde</i>)	India—British Possessions—Bombay
Karak—Island (<i>Persian Gulf</i>)	Persia
Karadash	Turkish Dominions—Natolia
Karagitza (<i>Mediterranean</i>)	" Europe
Karamousseal (<i>Gulf of Nicomedia</i>)	" Natolia
Karangassim	India—Native Territories—Bally
Kardamyla or Cardamili	Greece
Karikal or Carical (<i>Carnatic</i>)	India—French Possessions
Karlali	Greece
Karlopago (<i>Dalmatia</i>)	Italy—Austrian Territories
Karlshamn or Carlshamn	Sweden—Baltic
Karparwik	Russia—Baltic
Karpathos—Island	Greece
Karrebeck (<i>Zealand</i>)	Denmark Proper
Karvassara	Greece
Karysto or Carysto (<i>Negropont</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Kasenhørt or Casenort (<i>Holstein</i>)	Denmark
Kaske or Kasco (<i>Finland</i>)	Russia—Baltic
Kasloo or Kaslu	Turkish Dominions—Natalia
Kastri or Hermione	Greece
Kastrup (<i>Zealand</i>)	Denmark Proper
Katacolo or Catacolon	Greece
Kathammaravick (<i>Gotland Island</i>)	Sweden—Baltic
Katif or El Katif (<i>Persian Gulf</i>)	Turkish Dominions
Katingsiel or Cating (<i>Slesvig</i>)	Denmark
Katochi or Catochi	Greece
Katwyk or Catwyk	Holland
Kavallo or Cavalla (<i>Mediterranean</i>)	Turkish Dominions—Europe
Kawaihae	Sandwich Islands—Pacific
Kawarna or Cavarna (<i>Black Sea</i>)	Turkish Dominions—Europe
Kawia or Kawhaia	New Zealand
Kawur	India—Dutch Possessions—Sumatra
Kayts	" British Possessions—Ceylon
Kca or Zca—Island	Greece
Kebir (<i>Port of Oran</i>)	Algeria
Kebo or Cachao (<i>Tonquin</i>)	Cochin China, Camboja, & Tonquin
Kedgerie (<i>Hooghly River</i>)	India—British Possessions—Bengal
Kedriles (<i>Mouth of the Danube</i>)	Turkish Dominions—Europe
Keelacurry or Killekarre (<i>Carnatic</i>)	India—British Possessions—Madras
Keelings Islands	" Native Territories
Keelwa (<i>under the Imam</i>)	East Coast of Africa—Native States
Kei or Great Kei—River	British Kaffraria
Keitum (<i>Sylt Island—S'esvig</i>)	Denmark
Kejestermonde (<i>Fumen</i>)	Denmark Proper
Kelung or Quelong (<i>Formosa Island</i>)	China
Kem or Kerm (<i>White Sea</i>)	Russia—White Sea
Kema	India—Native Territories—Celebes
Kemer or Kemeris (<i>Sea of Marmora</i>)	Turkish Dominions—Natalia
Kemi (<i>Finland</i>)	Russia—Baltic
Kemmaman or Kamamang	Siam
Kenkries	Greece
Kennebunk (<i>Maine</i>)	United States—Atlantic—Northern
Keramuti or Karamote (<i>Mediterr.</i>)	Turkish Dominions—Europe
Keresoun (<i>Black Sea</i>)	" Natalia
Kerity (<i>Finisterre</i>)	France—without the Mediterranean
Kerkabelec (<i>Loire Inf.</i>)	" "
Kernevel (<i>Morbihan</i>)	" "
Kerna, Le (<i>Finisterre</i>)	" "
Kerpen (<i>Black Sea</i>)	Turkish Dominions—Natalia
Kertsch or Kertch (<i>Crimea</i>)	Russia—Black Sea
Keshin (<i>Hadrâmaut</i>)	Arabia—Native States
Kebo, Cachao, or Tonquin	Cochin China, Camboja, & Tonquin
Kexholm (<i>Gulf of Finland</i>)	Russia—Baltic
Key or Cay, West (<i>Florida</i>)	United States—Atlantic—Southern
Khanla or Canea (<i>Island of Candia</i>)	Turkish Dominions—Europe
Kheir (<i>Concan</i>)	India—British Possessions—Bombay
Khillantari (<i>Mediterranean</i>)	Turkish Dominions—Europe

PORTS.	COUNTRIES TO WHICH BELONGING.
Khio, Scio, or Chios—Island	Turkish Dominions—Europe
Kiahau	New Zealand
Kiang-Mul (<i>Quang-Tong</i>)	China
Kiaou-Chui (<i>Shan-Tung</i>)	"
Kiapara or Kaipara	New Zealand
Kiatos	Greece
Kiel (<i>Holstein</i>)	Denmark
Kien-Chew (<i>Hainan Island</i>)	China
Kieringöe	Norway
Kilia (<i>Moldavia</i>)	Wallachia and Moldavia
Kilia or Killia (<i>Mouth of the Danube</i>)	Turkish Dominions—Europe
Killandra (<i>Mediterranean</i>)	" "
Killekarree (<i>Carnatic</i>)	India—British Possessions—Madras
Killimase	East Coast of Africa—Portuguese
Kimolo or Argentiera—Island	Greece
Kinderdyk	Holland
Kingani (<i>under the Imam</i>)	East Coast of Africa—Native States
King George's Sound	West Australia
Kingscote (<i>Kangaroo Island</i>)	South "
Kingston (<i>Lake Ontario</i>)	Canada
Kingston	British W. India Islands—Jamaica
Kingstown	" " St. Vincent
Kinsembo (<i>Benguela</i>)	Western Africa—Portuguese
Kinservig	Norway
Kingsgarden	Sweden—without the Baltic
Kintang—Island (<i>Che-Kiang</i>)	China
Kioosioo or Ximo—Island	Japan
Kiossi-Deressi	Turkish Dominions—Natalia
Kiramuti (<i>Mediterranean</i>)	" Europe
Kirchdorf	Hanover
Kisamos (<i>Island of Candia</i>)	Turkish Dominions—Europe
Kishm (<i>under the Imam</i>)	Persia
Kisi or Marinsk (<i>Amaor River</i>)	Russia—North Pacific Ocean
Kittery (<i>Maine</i>)	United States—Atlantic—Northern
Kjevig	Norway
Kjoge (<i>Zealand</i>)	Denmark Proper
Kjvig or Kjevig	Norway
Klamath (<i>California</i>)	United States—Pacific
Kleinensiel	Oldenburg
Klinlebjerg (<i>Funen</i>)	Denmark Proper
Klundert	Holland
Kniphausen	Oldenburg and Kniphausen
Kodiak (<i>Settlements in America</i>)	Russia—North Pacific Ocean
Koepang or Coupang (<i>Timor</i>)	India—Dutch Possessions
Kohlbrandt	Hanover
Kokelay	India—British Possessions—Ceylon
Kokoora or Kokara (<i>Kiusiu Island</i>)	Japan
Kola or Kolkoï-Oatrog (<i>Lapland</i>)	Russia—White Sea
Kolah	Algeria
Kolding or Colding (<i>Jutland</i>)	Denmark Proper
Kolhorn	Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Kollomborg (<i>Zealand</i>)	Denmark Proper
Kolmar or Colmar (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Koloa	Sandwich Islands—Pacific
Kolof or Kosloff (<i>Crimea</i>)	Russia—Black Sea
Kolokythi	Greece
Konfodeh	Turkish Dominions—El Hedjaz, &c.
Kongone (<i>Mouth of the Zambesi</i>)	East Coast of Africa—Portuguese
Kongolf	Sweden—without the Baltic
Kongabacka or Kungsbacka	" "
Kongshavn (<i>Faroe Islands</i>)	Denmark
Königsberg	Prussia
Konigstein or Addah	British Possessions—Gold Coast
Konstantinovsk (<i>Castrics Bay</i>)	Russia—North Pacific Ocean
Koog	Holland
Kooria Moorla	Kooria Moorla Islands
Köpmansholmen	Sweden—within the Baltic
Koronis or Coron	Greece
Kororarika or Russell	New Zealand
Korshavn	Norway
Korsör or Corsoer (<i>Zealand</i>)	Denmark Proper
Korsvig	Norway
Korthion (<i>Island of Andros</i>)	Greece
Ko-si-chang or Kochang—Island	Siam
Kostendsche (<i>Black Sea</i>)	Turkish Dominions—Europe
Kotacul (<i>Malabar</i>)	India—British Possessions—Madras
Kotara (<i>Cutch</i>)	" " Bombay
Konch (<i>White Sea</i>)	Russia—White Sea
Koulouri or Salamis—Island	Greece
Koumi or Coumi (<i>Negropont</i>)	"
Kovala (<i>Mediterranean</i>)	Turkish Dominions—Europe
Kowloon or Cowloon	Hong Kong
Krabbesholm (<i>Jutland</i>)	Denmark Proper
Kragoröe	Norway
Kramfærø	Sweden—Baltic
Kranidi or Coronis	Greece
Krantz	Prussia
Kranz or Cranz (<i>on the Elbe</i>)	Hanover
Krautsande (<i>on the Elbe</i>)	"
Krempe or Crempa (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Krik (<i>Jutland</i>)	Denmark Proper
Kringetty Island	East Coast of Africa—Native States
Kronstadt (<i>Port of St. Petersburg</i>)	Russia—Baltic
Kubu	India—Native Territories—Borneo
Kuinder	Holland
Külalee (<i>on the Bosphorus</i>)	Turkish Dominions—Natolia
Kumashir—Island	Japan
Kunda—Port	Russia—Baltic
Kungagård	Sweden—without the Baltic
Kuopio (<i>Finland</i>)	Russia—Baltic
Kurachee or Curachee (<i>Sinde</i>)	India—British Possessions—Bombay
Kurajata (<i>Cephalonia Island</i>)	Ionian Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
Kurile Islands	Russia—North Pacific Ocean
Kurrachee (<i>Sinde</i>)	India—British Possessions—Bombay
Kustanjah (<i>Black Sea</i>)	Turkish Dominions—Europe
Kwin-Nyon	Cochin China, Camboja, and Tonquin
Kwyhoo (<i>under the Imaum</i>)	East Coast of Africa—Native States
Kylong or Quelong (<i>Formosa</i>)	China
Kylörn	Sweden—Baltic
Kyouk Phyo (<i>Aracca</i>)	India—British Possessions—Bengal
Laaland or Laland—Island	Denmark Proper
Labá	Prussia
La Baisse (<i>Charente Inf.</i>)	France—without the Mediterranean
La Basse Indre (<i>Loire Inf.</i>)	" "
Laberbenoit (<i>Finisterre</i>)	" "
Labérildut (<i>Finisterre</i>)	" "
La Bernardière (<i>Charente Inf.</i>)	" "
L'Abervrach (<i>Finisterre</i>)	" "
Labordemon (<i>Vendée</i>)	" "
La Brande (<i>Charente Inf.</i>)	" "
Labuan—Island	India—British Possessions—Labuan
La Caffane (<i>Charente Inf.</i>)	France—without the Mediterranean
La Calle or Al Kalah	Algeria
Laccadive—Islands	India—British Possessions—Madras
La Ciotat (<i>Bouches du Rhône</i>)	France—Mediterranean
La Concordia (<i>Salvador</i>)	Central America—Pacific
La Constitucion	Chili
La Corogue, Coruña, or Corunna	Spain—without the Mediterranean
Ladron—Islands	India—Spanish Possessions
Læsø or Læsøe (<i>Jutland</i>)	Denmark Proper
La Faute (<i>Vendée</i>)	France—without the Mediterranean
La Flor (<i>Nicaragua</i>)	Central America—Pacific
La Floriania—Island (<i>Galapagos</i>)	Ecuador
La Flotte (<i>Ile de Ré—Charente Inf.</i>)	France—without the Mediterranean
La Forêt (<i>Finisterre</i>)	" "
La Franca (<i>Bay of Biscay</i>)	Spain "
La Gachère (<i>Vendée</i>)	France "
Lagens (<i>Pico Island</i>)	Portugal—Azores
Lage Zwaluwe	Holland
Lagos	Portugal Proper
Lagos or Port Lagos (<i>Mediterranean</i>)	Turkish Dominions—Europe
Lagos (<i>Dahomey</i>)	West Coast of Africa—British
La Grande Éguille (<i>Charente Inf.</i>)	France—without the Mediterranean
La Guayra or Guaira Port of Caracas)	Venezuela
La Guillate (<i>Charente Inf.</i>)	France—without the Mediterranean
Laguna (<i>Island of Teneriffe</i>)	Spain—Canary Islands
Laguna (<i>Isla del Carmen</i>)	Mexico—Atlantic
Laguna de los Terminos	" "
La Hacha	New Granada—Atlantic
La Have	Nova Scotia
Labeina (<i>Mowee Island</i>)	Sandwich Islands—Pacific
La Hogue (<i>Manche</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Laholm	Sweden—without the Baltic
Lahou	West Coast of Africa
La Houle (<i>Ille et Vilaine</i>)	France—without the Mediterranean
Lai-chew (<i>Gulf of Pecheli</i>)	China
L'Aiguillon (<i>Vendée</i>)	France—without the Mediterranean
Laird's Town (<i>River Niger</i>)	West Coast of Africa
La Lasse (<i>Charente Inf.</i>)	France—without the Mediterranean
La Libertad (<i>Salvador</i>)	Central America—Pacific
La Louippe (<i>Vendée</i>)	France—without the Mediterranean
La Mailleraye (<i>Seine Inf.</i>)	" "
Lamaline	Newfoundland
La Mar or Cobija	Bolivia
La Maréchale (<i>Gironde</i>)	France—without the Mediterranean
Lambayeque, San José de	Peru
Lamia or Zeitoun	Greece
Lamoo (<i>under the Imam</i>)	East Coast of Africa—Native States
Lamorbaden (<i>Morbihan</i>)	France—without the Mediterranean
Lampong	India—Dutch Possessions—Sumatra
Lampsaci (<i>Dardanelles</i>)	Turkish Dominions—Natalia
Landerneau (<i>Finisterre</i>)	France—without the Mediterranean
Landes, Vieux (<i>Gironde</i>)	" "
Landscrona	Sweden—Baltic
Langeland—Island	Denmark Proper
Langelot (<i>Island of Oland</i>)	Sweden—Baltic
Langlekerschans	Holland
Langoen—Island	Norway
Langoer (<i>Iceland</i>)	Denmark
Lannion <i>Côtes du Nord</i>)	France—without the Mediterranean
La Nouvelle (<i>Aude</i>)	France—Mediterranean
L'Anse à Loup	Newfoundland
L'Anse d'Ainault or Hanse d'Hainaut Hayti	
L'Anse le Blanc (<i>Labrador</i>)	Newfoundland and Labrador
Lanvoc (<i>Finisterre</i>)	France—without the Mediterranean
Lanzarote—Island	Spain—Canary Islands
La Paz (<i>Lower California</i>)	Mexico—Pacific
La Peride (<i>Charente Inf.</i>)	France—without the Mediterranean
La Perotine (<i>Charente Inf.</i>)	" "
La Perroche (<i>Charente Inf.</i>)	" "
La Pile	Newfoundland
La Prée (<i>Charente Inf.</i>)	France—without the Mediterranean
Larache or Elarache	Morocco
Larantuka (<i>Floris Island</i>)	India—Portuguese Possessions
La Rapita	Spain—Mediterranean
L'Arceau (<i>Charente Inf.</i>)	France—without the Mediterranean
Laredo (<i>Bay of Biscay</i>)	Spain "
La Richardais (<i>Ille et Vilaine</i>)	France "
Larissa (<i>Mediterranean</i>)	Turkish Dominions—Europe
Larita	Spain—Mediterranean
Larnaca or Larnica (<i>Cyprus</i>)	Turkish Dominions—Natalia
La Roche Bernard (<i>Morbihan</i>)	France—without the Mediterranean
La Rochelle (<i>Charente Inf.</i>)	" "

PORTS.	COUNTRIES TO WHICH BELONGING.
Larrelt	Hanover
La Ruelle (<i>Eure</i>)	France—without the Mediterranean
La Scala (<i>Patmos Island</i>)	Turkish Dominions—Europe
La Serena or Coquimbo	Chili
La Seyne or Seine (<i>Var</i>)	France—Mediterranean
Las Palmas (<i>Grand Canary Island</i>)	Spain—Canary Islands
Las Salinas (<i>Costa Rica</i>)	Central America—Pacific
Lasse, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Lautres (<i>Bay of Biscay</i>)	Spain
Latakiah or Ladikieh	Syria and Palestine
La Tête de Buch (<i>Gironde</i>)	France—without the Mediterranean
La Tranche (<i>Vendée</i>)	" "
La Tremblade (<i>Charente Inf.</i>)	" "
La Trinité (<i>Morbihan</i>)	" "
La Trinité	French W. India Islands—Martinique
La Turballe (<i>Loire Inf.</i>)	France—without the Mediterranean
Latzata	Turkish Dominions—Natalia
Lauenburg	Denmark
Launceston	Tasmania
Launé or Launay—Port (<i>Finisterre</i>)	France—without the Mediterranean
La Union (<i>Salvador</i>)	Central America—Pacific
Laurence—Island	New South Wales
Lauron (<i>Bouches du Rhône</i>)	France—Mediterranean
Laurvig	Norway
Lauterbach	Prussia
Lauton (<i>Gironde</i>)	France—without the Mediterranean
Lauvéoc (<i>Finisterre</i>)	" "
Lauzières (<i>Charente Inf.</i>)	" "
Lavacca—Port (<i>Texas</i>)	United States—Atlantic—Southern
La Valetta	Malta
Lavandou (<i>Var</i>)	France—Mediterranean
La Vela de Coro	Venezuela
La Vignolle (<i>Bouches du Rhône</i>)	France—Mediterranean
Lawrence	Nova Scotia
Laye	India—Dutch Possessions—Sumatra
Lay—Port (<i>Morbihan</i>)	France—without the Mediterranean
Leaton (<i>Shang-Pung</i>)	China
Leba or Laba	Prussia
Lebbin	"
Lebdah	Tripoli
Le Brusq (<i>Bouches du Rhône</i>)	France—Mediterranean
Le Chapus (<i>Charente Inf.</i>)	France—without the Mediterranean
Le Château (<i>Charente Inf.</i>)	" "
Le Conquet (<i>Finisterre</i>)	" "
Le Croisic (<i>Loire Inf.</i>)	" "
Le Crottoy (<i>Somme</i>)	" "
Le Curé (<i>Charente Inf.</i>)	" "
Leer or Lehr	Hanover
Leenwarden	Holland
Le Faou (<i>Finisterre</i>)	France—without the Mediterranean
Le Fenau (<i>Charente Inf.</i>)	" "

PORTS.	COUNTRIES TO WHICH BELONGING.
Leghorn or Livorno	Italy—Tuscany
Le Gais (<i>Charente Inf.</i>)	France—without the Mediterranean
Le Gua (<i>Charente Inf.</i>)	“ “
Legueitio (<i>Bay of Biscay</i>)	Spain “
Légué, Le (<i>Côtes du Nord</i>)	France “
Le Guildo (<i>Côtes du Nord</i>)	“ “
Le Hourdel (<i>Somme</i>)	“ “
Leines	Norway
Le Kernie (<i>Finisterre</i>)	France—without the Mediterranean
Le Légué (<i>Côtes du Nord</i>)	“ “
Le Lindron (<i>Charente Inf.</i>)	“ “
Lemessos or Limisso (<i>Cyprus</i>)	Turkish Dominions—Natalia
Lemkenhafen (<i>Jutland</i>)	Denmark Proper
Lemmer	Holland
Lemnos—Island	Turkish Dominions—Europe
Lemsing or Lemsan	Siam
Lemvig (<i>Jutland</i>)	Denmark Proper
Leogane	Hayti
Leones—Islands	Patagonia—Atlantic
Leonidion (<i>Gulf of Nauplia</i>)	Greece
Leon—Port (<i>Florida</i>)	United States—Atlantic—Southern
Léoubes (<i>Var</i>)	France—Mediterranean
Lepanto, Nepaktos, or Naupactos	Greece
Le Pellerin (<i>Loire Inf.</i>)	France—without the Mediterranean
Le Perray (<i>Vendée</i>)	“ “
Le Plombe (<i>Charente Inf.</i>)	“ “
L'Epois (<i>Vendée</i>)	“ “
Le Pouldu (<i>Finisterre</i>)	“ “
Le Poulguen (<i>Loire Inf.</i>)	“ “
Lepreux or La Presau	New Brunswick
Iepsina	Greece
Lequettio (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Lerdal	Norway
Lerici	Italy—Sardinian Territories—Genoa
Le Rosais (<i>Loire Inf.</i>)	France—without the Mediterranean
Les Barques (<i>Charente Inf.</i>)	“ “
Lesbos or Mytilene—Island	Turkish Dominions—Europe
Les Brochets (<i>Vendée</i>)	France—without the Mediterranean
Les Faulx (<i>Charente Inf.</i>)	“ “
Lesina—Island and Port (<i>Dalmatia</i>)	Italy—Austrian Territories
Les Martigues (<i>Bouches du Rhône</i>)	France—Mediterranean
Les Minières (<i>Charente Inf.</i>)	“ without the Mediterranean
Les Monnards (<i>Charente Inf.</i>)	“ “
Le Soccoa (<i>Basses Pyrénées</i>)	“ “
Les Peschiers (<i>Var</i>)	France—Mediterranean
Les Portes (<i>Charente Inf.</i>)	“ without the Mediterranean
Les Portes du Chapitre (<i>Vendée</i>)	“ “
Les Rivaux (<i>Charente Inf.</i>)	“ “
Les Sables d'Olonne (<i>Vendée</i>)	“ “
Lessø—Island (<i>Jutland</i>)	Denmark Proper
Le Sud (<i>Vendée</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
L'Etang	New Brunswick
Le Trépot (<i>Seine Inf.</i>)	France—without the Mediterranean
Leucate (<i>Aude</i>)	" Mediterranean
Leutrakior Loutraki (<i>Gulf of Arta</i>)	Greece
Levanger or Lebanger	Norway
Levanto or Levano	Italy—Sardinian Territories—Genoa
Le Vivier or Leviver (<i>Ille et Vilaine</i>)	France—without the Mediterranean
Lewiston (<i>Lake Ontario—New York</i>)	United States—Atlantic—Northern
Lexuri (<i>Cephalonia Island</i>) . . .	Ionian Islands
Leyte—Island	India—Philippine Islands—Spanish
Lezardieux (<i>Côtes du Nord</i>) . . .	France—without the Mediterranean
L'Herbanière (<i>Vendée</i>)	" "
Libanata	Greece
Libau	Russia—Baltic
Libd (<i>Jutland</i>)	Denmark—Proper
Liberia	West Coast of Africa
Libertad (<i>Salvador</i>)	Central America—Pacific
Libongo	Western Africa—Portuguese
Libourne (<i>Gironde</i>)	France—without the Mediterranean
Licata or Alicata	Italy—Sicily
Lichtenfels (<i>Greenland</i>)	Denmark
Lidkioping (<i>Göta Canal</i>)	Sweden—without the Baltic
Lido, San Nicolo del	Italy—Austrian Territories—Venetia
Lien-tcheou (<i>Quang-Tong</i>)	China
Lieou-kieou or Loo-Choo Islands .	"
Lieveley Harbour (<i>Disco Island</i>)	Denmark
Ligatah	Tripoli
Ligor	Siam
Ligoudou (<i>Finisterre</i>)	France—without the Mediterranean
Lillebonne (<i>Seine Inf.</i>)	" "
Lillesand	Norway
Lima (<i>Inland Port</i>)	Peru
Liman (<i>Charente Inf.</i>)	France—without the Mediterranean
Liman Actach (<i>Coast of Troy</i>) . .	Turkish Dominions—Natalia
Limeni	Greece
Limisso or Lemesos (<i>Cyprus</i>) . . .	Turkish Dominions—Natalia
Limni (<i>Negropont</i>)	Greece
Limpias (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Lincoln—Port	South Australia
Lindo (<i>Island of Rhodes</i>)	Turkish Dominions—Europe
Lindrum, Le (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Lindy (<i>under the Imaum</i>)	East Coast of Africa—Native States
Lingayen (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
Lingen—Island	India—Native Territories—Lingen
Lintin—Island	China
Lipari—Islands	Italy—Naples
Lirguen	Chili
Lisbon or Lisboa	Portugal Proper
Liscia	Italy—Island of Sardinia
Lissa—Island (<i>Dalmatia</i>)	" Austrian Territories
Litharakia	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Little Bay	Newfoundland
Little Egg Harbour (<i>New Jersey</i>)	United States—Atlantic—Northern
Ljuby or Liung	Sweden—Baltic
Livadostra (<i>Gulf of Lepanto</i>)	Greece
Livato (<i>Cephalonia Island</i>)	Ionian Islands
Liverpool	New Brunswick
Liverpool	Nova Scotia
Livingston (<i>Guatemala</i>)	Central America—Atlantic
Lizuri (<i>Cephalonia Island</i>)	Ionian Islands
Ljusne or Ljeesne	Sweden—Baltic
Llanes (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Llico	Chili
Lö	Sweden—Baltic
Loando, San Paulo de (<i>Angola</i>)	Western Africa—Portuguese
Loanger or Loafanger	Sweden—Baltic
Loano	Italy—Sardinian Territories—Genoa
Lobos—Islands	Peru
Lockno	Sweden—Baltic
Loc Malo (<i>Morbihan</i>)	France without the Mediterranean
Locmariaquer (<i>Morbihan</i>)	“ “
Loda—Island	Kooria Moorla Islands
Lodingen	Norway
Lofanger	Sweden—Baltic
Loffoden—Islands	Norway
Lögstör	Denmark Proper
Loheia (<i>Yemen</i>)	Arabia—Native States
Lohto (<i>Finland</i>)	Russia—Baltic
Loix (<i>Charente Inf.</i>)	France—without the Mediterranean
Lokken (<i>Jutland</i>)	Denmark Proper
Loknoi (<i>Camboja</i>)	Cochin China and Camboja
Lomas River	Peru
Lombok—Island	India—Native Territories
Lonborg (<i>Jutland</i>)	Denmark Proper
Londonderry	Nova Scotia
Long Cay (<i>Crooked Island</i>)	British W. India Islands—Bahamas
Long Island	“ “
Long Island (<i>New York</i>)	United States—Atlantic—Northern
Longone, Porto (<i>Island of Elba</i>)	Italy—Tuscany
Longsund or Langesund	Norway
Lonne (<i>Jutland</i>)	Denmark Proper
Lonstrup (<i>Jutland</i>)	“
Loreto (<i>Lower California</i>)	Mexico—Pacific
L'Orient (<i>Morbihan</i>)	France—without the Mediterranean
Lormont (<i>Gironde</i>)	“ “
Lossin, Grande and Piccolo	Italy—Austrian Territories—Illyria
Louippe, La (<i>Vendée</i>)	France—without the Mediterranean
Louisbourg (<i>Cape Breton Island</i>)	Nova Scotia and Cape Breton
Louis—Fort (<i>Morbihan</i>)	France—without the Mediterranean
Louis—Port (<i>Ile Madame St. Marie</i>)	Madagascar—French Possessions
Louis—Port	Mauritius
Lourenço Marques (<i>Delagoa Bay</i>)	East Coast of Africa—Portuguese

PORTS.	COUNTRIES TO WHICH BELONGING.
Louvain	Belgium
Lovisa (<i>Finland</i>)	Russia—Baltic
Luanco (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Lubbers	Hanover
Lubeck	Hanseatic Towns
Lubeck (<i>Maine</i>)	United States—Atlantic—Northern
Luc (<i>Calvados</i>)	France—without the Mediterranean
Lucca	Italy—Tuscany
Luçon (<i>Vendée</i>)	France—without the Mediterranean
Luçon or Luzon—Island	India—Philippine Islands—Spanish
Lucput Bunder (<i>Cutch</i>)	“ British Possessions—Bombay
Luft (<i>under the Imam</i>)	Persia
Lüthe	Hanover
Luisina or Eleusis	Greece
Luleå	Sweden—Baltic
Lunenburg	Nova Scotia
Luri (<i>Corsica</i>)	France—Mediterranean
Luterine	Italy—Sicily
Lutjenburg (<i>Holstein</i>)	Denmark
Luz, St. Jean de (<i>Basses Pyrénées</i>)	France—without the Mediterranean
Luzac (<i>Charente Inf.</i>)	“ “
Lymfjord (<i>Jutland</i>)	Denmark Proper
Lyngdal	Norway
Lynsgee	“
Lysekehl	Sweden—without the Baltic
Lyttelton (<i>Port Cooper</i>)	New Zealand
Maasholm (<i>Slesvig</i>)	Denmark
Maasluyt or Maaslandsluis	Holland
Macabé, St. Joao de	Brazil
Macao (<i>Portuguese</i>)	Macao
Macapá (<i>River Amazons</i>)	Brazil
Macarsca (<i>Dalmatia</i>)	Italy—Austrian Territories
Macarthy—Island	British Possessions on the Gambia
Macassar (<i>Celebes</i>)	India—Dutch Possessions
Macau (<i>Gironde</i>)	France—without the Mediterranean
Macdonald (<i>Bay Islands—Honduras</i>)	Central America—Atlantic
Maceio	Brazil
Machias (<i>Maine</i>)	United States—Atlantic—Northern
Macinaggio (<i>Corsica</i>)	France—Mediterranean
Macquarie—Port	New South Wales
Macri	Turkish Dominions—Natalia
Macrinoros	Greece
Madagascar—Island	Madagascar—Native Territory
Madame St. Marie—Île	“ French Possessions
Madame—Island (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Madasing	West Coast of Africa
Maddalina	Italy—Sardinian Territories
Madeira—Island	Portugal—Madeira
Madras or Fort St. George	India—British Possessions—Madras
Madura—Island	“ Indian Seas—Dutch

PORTS.	COUNTRIES TO WHICH BELONGING.
Mafanga (<i>Friendly Islands</i>)	Pacific
Mafiyeh or Monfa (<i>under the Imaum</i>)	East Coast of Africa—Native States
Magadoxo or Mukdeesha	" "
Magaguadavic	New Brunswick
Magazeno	Italy—Naples
Magdalen Islands	Canada
Maglehann	Sweden—Baltic
Magia	Spain—without the Mediterranean
Magoo (<i>Persian Gulf</i>)	Persia
Mahaddiah or Afrikeah	Tunis
Mahavelona or Foule Pointe	Madagascar—Native Territory
Mahé (<i>Malabar</i>)	India—French Possessions
Mahé—Island (<i>Seychelles</i>)	Mauritius
Mahela	Madagascar—Native Territory
Mahia Kakonda	Western Africa—Portuguese
Mahim (<i>Concan</i>)	India—British Possessions—Bombay
Mahon—Port (<i>Minorca</i>)	Spain—Mediterranean
Mailleraye, Le (<i>Seine Inf.</i>)	France—without the Mediterranean
Maina or Mani	Greece
Maitland (<i>Lake Erie</i>)	Canada
Maitland	Nova Scotia
Majorca or Mallorca—Island	Spain—Mediterranean
Majumba or Mayumba (<i>Loango</i>)	West Coast of Africa
Majunga	Madagascar—Native Territory
Makallah or Maculla (<i>El Hadramaut</i>)	Arabia—Native States
Makkum	Holland
Malabar, Ports of	India—British Possessions—Madras
Malacca	" " Singapore
Malacouri—River	West Coast of Africa
Malaga	Spain—Mediterranean
Malagos—Island	West Coast of Africa
Malamocco—Island	Italy—Austrian Territories—Venetia
Mal Bay	Canada
Maldiva or Maldiva Islands	India—British Possessions—Ceylon
Maldonado	Uruguay
Maldon—Port	Tasmania
Maleenda (<i>under the Imaum</i>)	East Coast of Africa—Native States
Malines or Mechlin	Belgium
Mallia (<i>Gujerat</i>)	India—British Possessions—Bombay
Mallicolo—Island (<i>New Hebrides</i>)	Pacific
Malmö	Sweden—Baltic
Malo, St. (<i>Île et Vilaine</i>)	France—without the Mediterranean
Maloya (<i>Bazilan Island</i>)	India—Philippine Islands—Spanish
Malpica	Spain—without the Mediterranean
Malpique	Prince Edward Island
Malta—Island	Malta
Mamai (<i>Circassia</i>)	Russia—Black Sea
Mampawa	India—Native Territories—Borneo
Manado or Menado (<i>Celebes</i>)	" Dutch Possessions
Manama (<i>Bahrein Island</i>)	Arabia—Territories of the Imaum
Mananzarce	Madagascar—Native Territory

PORTS.	COUNTRIES TO WHICH BELONGING.
Manâr or Manasar	India—British Possessions—Ceylon
Manatattoo or Manatou (<i>Timor</i>)	" Portuguese Possessions
Manchester	Nova Scotia
Manchester (<i>Massachusetts</i>)	United States—Atlantic—Northern
Mandahl	Norway
Mandaves or Mandives (<i>Cutch</i>)	India—Brit. Possessions—Bombay
Mandhar	" Native Territories—Celebes
Manfredonia	Italy—Kingdom of Naples
Mangalore (<i>Malabar</i>)	India—British Possessions—Madras
Manilla or Manila (<i>Luzon Island</i>)	" Philippine Islands—Spanish
Manna	" Dutch Possessions—Sumatra
Manoas or Barra do Rio Negro (<i>Amazon</i>)	Brazil
Manoro	Madagascar—Native Territory
Manta—Port	Ecuador
Manukau	New Zealand
Manzanilla	Mexico—Pacific
Manzanillo	Spanish W. India Islands—Cuba
Maoua or Tutuila—Island	Navigators Islands—Pacific
Mapoota River	East Coast of Africa—Native States
Maracaibo or Nueva Zamora	Venezuela
Maranham, Maranhao, or San Luis	Brazil
Marans (<i>Charente Inf.</i>)	France—without the Mediterranean
Maratho Campo (<i>Island of Samos</i>)	Turkish Dominions—Europe
Marathon	Greece
Marathonisi or Gythium	Greece
Marayra	Spain—Mediterranean
Marbella or Marvella	" "
Marblehead (<i>Massachusetts</i>)	United States—Atlantic—Northern
Maréchalle, La (<i>Gironde</i>)	France—without the Mediterranean
Marennnes (<i>Charente Inf.</i>)	" "
Margares (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Margarita—Island	Venezuela
Margot (<i>Charente Inf.</i>)	France—without the Mediterranean
Marguerite (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Maria de Quiberon—Port (<i>Morbihan</i>)	France—without the Mediterranean
Mariager (<i>Jutland</i>)	Denmark Proper
Marian or Ladrone—Islands	India—Spanish Possessions
Maria—Port	Brit. West India Islands—Jamaica
Maria—Town (<i>River St. Lawrence</i>)	Canada
Maribeles (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
Mariboe (<i>Laaland</i>)	Denmark Proper
Mariegalande—Island	French W. India Isls.—Mariegalande
Mariel	Spanish West India Islands—Cuba
Mariensiel	Oldenburg
Mariestad (<i>Göta Canal</i>)	Sweden—without the Baltic
Marigot	French W. India Isls.—St. Martin's
Mariguana—Island	British " Bahamas
Marin	Spain—without the Mediterranean
Marin	French W. India Isls.—Martinique
Marina (<i>Tripoli</i>)	Syria and Palestine
Marinsk (<i>Amoor River</i>)	Russia—North Pacific Ocean

PORTS.	COUNTRIES TO WHICH BELONGING.
Marioupol or Marianopoli . . .	Russia—Sea of Azof
Maroin	Brazil
Maroni River	Dutch Guiana
Marquesas—Islands (<i>French</i>) . .	Islands in the Pacific—Marquesas
Marsala	Italy—Sicily
Marseilles (<i>Bouches du Rhône</i>) . .	France—Mediterranean
Marshall (<i>Liberia</i>)	West Coast of Africa
Marshall (<i>Ærøe Island—Slesvig</i>) . .	Denmark
Marstrand	Sweden—without the Baltic
Martaban (<i>Pegu</i>)	India—British Possessions—Bengal
Martigues, Les (<i>Bouches du Rhône</i>)	France—Mediterranean
Martinho, St.	Portugal Proper
Martinique or Martinico—Island . .	French W. India Isls.—Martinique
Martinschizza (<i>Port of Hungary</i>) . .	Italy—Austrian Territories—Croatia
Marzamemi	Italy—Sicily
Massaquera	Spanish W. India Isls.—Porto Rico
Masuah or Massouah (<i>Turkish</i>) . .	Abyssinia
Masulipatam (<i>Carnatic</i>)	India—British Possessions—Madras
Mata	Spain—Mediterranean
Matacong	West Coast of Africa
Matagorda (<i>Texa</i>)	United States—Atlantic—Southern
Matamoros (<i>Rio Grande del Norte</i>)	Mexico—Atlantic
Matane (<i>River St. Lawrence</i>) . . .	Canada
Matanzas	Spanish West India Islands—Cuba
Mataram	India—Native Territories—Lombok
Mataró	Spain—Mediterranean
Matavai (<i>Tahiti</i>)	Society Islands—Pacific
Matchian—Island	India—Native Territories—Matchian
Matchin (<i>Black Sea</i>)	Turkish Dominions—Europe
Mathew Town (<i>Inagua Island</i>) . . .	British W. India Islands—Bahamas
Matignon (<i>Côtes du Nord</i>)	France—without the Mediterranean
Matildedal (<i>Finland</i>)	Russia—Baltic
Matina (<i>Port of Cartago—Costa Rica</i>)	Central America—Atlantic
Matsumudo (<i>Comoro Islands</i>) . . .	East Coast of Africa—Native States
Matsmai, Matsumae (<i>Yezo—Island</i>)	Japan
Matlan	India—Native Territories—Borneo
Matura	“ British Possessions—Ceylon
Maturin	Venezuela
Maubert (<i>Charente Inf.</i>)	France—without the Mediterranean
Maui or Mowee—Island	Sandwich Islands—Pacific
Mauder	Nova Scotia
Maurice or Maurizio, Porto	Italy—Sardinian Territories
Mayaco (<i>Dominican Republic</i>) . . .	Hayti
Mayaguez or Mayagues	Spanish W. India Isls.—Porto Rico
Mayo or Malo—Island	Cape Verde Islands—Portuguese
Mayotta (<i>Comoro Islands</i>)	Madagascar—French Possessions
Mazagan or Baridjah	Morocco
Mazaron or Almazarton	Spain—Mediterranean
Mazatlan	Mexico—Pacific
Mazzara	Italy—Sicily
Méans (<i>Loire Inf.</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Mechlin or Malines	: Belgium
Medea, Medeya, or Mehediah . . . .	. Algeria
Medemblik . . . . .	. Holland
Medford . . . . .	. Norway
Medford (<i>New Jersey</i>) . . . . .	. United States—Atlantic—Northern
Megara . . . . .	. Greece
Mehediah . . . . .	. Morocco
Mehto . . . . .	. India—Native Territories—Borneo
Meinet Berdja . . . . .	. Syria and Palestine
Mekhloug . . . . .	. Siam
Melazzo or Milazzo . . . . .	. Italy—Sicily
Melbourne . . . . .	. Victoria
Meldorf (<i>Holstein</i>) . . . . .	. Denmark
Meleda—Island (<i>Dalmatia</i>) . . . . .	. Italy—Austrian Territories
Meliapour or St. Thomé (<i>Goa</i>) . . . . .	. India—Portuguese Possessions
Mellilah . . . . .	. Spanish Ports in North Africa
Melinda (<i>under the Imam</i>) . . . . .	. East Coast of Africa
Meline (<i>Cattaro</i>) . . . . .	. Italy—Austrian Territories—Illyria
Mellacoree or Malacouri—River . . . . .	. West Coast of Africa
Melle . . . . .	. Belgium
Mellipulli . . . . .	. Chili
Mellisini . . . . .	. Greece
Melon et Châtain (<i>Charente Inf.</i>) . . . . .	. France—without the Mediterranean
Melundy or Malwan—Island . . . . .	. India—British Possessions—Bombay
Mem . . . . .	. Sweden—Baltic
Memel . . . . .	. Prussia
Menatitlan . . . . .	. Mexico—Ports on the Atlantic
Menidi . . . . .	. Greece
Mentone (<i>Nice</i>) . . . . .	. France—Mediterranean
Mercedes (<i>Rio Negro</i>) . . . . .	. Uruguay
Mercury—Island . . . . .	. West Coast of Africa
Mergui (<i>Tenasserim</i>) . . . . .	. India—British Poss.—Singapore, &c.
Meriac (<i>Corsica</i>) . . . . .	. France—Mediterranean
Metignac (<i>Charente Inf.</i>) . . . . .	. " without the Mediterranean
Mers-el-Kebir (<i>Port of Oran</i>) . . . . .	. Algeria
Mersyn . . . . .	. Turkish Dominions—Natolia
Mertola (<i>Guadiana River</i>) . . . . .	. Portugal Proper
Meschers (<i>Charente Inf.</i>) . . . . .	. France—without the Mediterranean
Mesen or Mezene . . . . .	. Russia—White Sea
Mesquer (<i>Loire Inf.</i>) . . . . .	. France—without the Mediterranean
Messina . . . . .	. Italy—Sicily
Mesunde (<i>Slesvig</i>) . . . . .	. Denmark
Methene (<i>Gulf of Ægina</i>) . . . . .	. Greece
Methone or Modon "
Metway—Port . . . . .	. Nova Scotia
Maxillones . . . . .	. Peru
Meze (<i>Herault</i>) . . . . .	. France—Mediterranean
Mhova (<i>Guyarat</i>) . . . . .	. India—British Possessions—Bombay
Miako (<i>Nippon Island</i>) . . . . .	. Japan
Middelfart (<i>Funen</i>) . . . . .	. Denmark Proper
Middelharnis . . . . .	. Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Middleburg (<i>Walcheren</i>) . . .	Holland
Middletown (<i>Connecticut</i>) . . .	United States—Atlantic—Northern
Midia (<i>Black Sea</i>) . . .	Turkish Dominions—Europe
Midvaag (<i>Vagø Island</i>) . . .	Denmark—Farøer Islands
Mieux—Port (<i>Côtes du Nord</i>) . . .	France—without the Mediterranean
Milfontes, Villa Nova de . . .	Portugal Proper
Milner (<i>Port Gawler</i>) . . .	South Australia
Milo, Milos, or Melos—Island . . .	Greece
Milwaukie (<i>Lake Michigan</i>) . . .	United States—Atlantic—Northern
Mindanao or Magindanao—Island . . .	India—Philippine Islands—Spanish
Minden . . .	Holland
Mindoro—Island . . .	India—Philippine Islands—Spanish
Mines Basin . . .	Nova Scotia
Mingan (<i>Labrador</i>) . . .	Newfoundland and Labrador
Minimes, Les (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Minores or Menorca—Island . . .	Spain—Mediterranean
Minto or Mintok (<i>Banca</i>) . . .	India—Dutch Possessions
Minudie . . .	Nova Scotia
Miquelon—Island (<i>Newfoundland</i>) . . .	French Possessions in North America
Mirimichi . . .	New Brunswick
Misamis (<i>Mindanao—Island</i>) . . .	India—Philippine Islands—Spanish
Mississippi (<i>Mississippi</i>) . . .	United States—Atlantic—Southern
Misulongi or Missolonghi . . .	Greece
Misunde or Musunde (<i>Slesvig</i>) . . .	Denmark
Mitegoane . . .	Hayti
Mitis or Metis—(<i>River St. Lawrence</i>) . . .	Canada
Mobeia . . .	Turkish Dominions—Natalia
Mobile (<i>Alabama</i>) . . .	United States—Atlantic—Southern
Mocambo . . .	Mexico—Atlantic
Mocha or Mokha (<i>Yemen</i>) . . .	Arabia—Native States
Moco-Moco . . .	India—Dutch Possessions—Sumatra
Modrua (<i>Ille et Vilaine</i>) . . .	France—without the Mediterranean
Moeletivo . . .	India—British Possessions—Ceylon
Moen—Island . . .	Denmark Proper
Moëze (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Mogadore (<i>the Port of Morocco</i>) . . .	Morocco
Moguer . . .	Spain—without the Mediterranean
Mohammerah (<i>Persian Gulf</i>) . . .	Persia
Mohillah (<i>Comoro Islands</i>) . . .	East Coast of Africa—Native States
Mollah . . .	Turkish Dominions—El Hedjaz, &c.
Moines, Ile aux (<i>Morbihan</i>) . . .	France—without the Mediterranean
Mokha (<i>Yemen</i>) . . .	Arabia—Native States
Mola . . .	Italy—Naples
Molalle—Island (<i>Comoro Islands</i>) . . .	East Coast of Africa—Native States
Molde . . .	Norway
Moleje (<i>Gulf of California</i>) . . .	Mexico—Pacific
Molfetta . . .	Italy—Naples
Mollendo (<i>Port of Arequipa</i>) . . .	Peru
Mollerup (<i>Jutland</i>) . . .	Denmark Proper
Molo or Molos (<i>Talanti</i>) . . .	Greece
Moluccas or Molucca Islands . . .	India—Dutch Possessions

PORTS.	COUNTRIES TO WHICH BELONGING.
Mombas (<i>under the Imam</i>)	East Coast of Africa—Native States
Monaco (<i>Nice</i>)	France—Mediterranean
Monasteer	Tunis
Monembasia or Napoli di Malbasia	Greece
Monganui	New Zealand
Monks—Island	Venezuela
Monkton or Moncton	New Brunswick
Monnards, Les (<i>Charente Inf.</i>)	France—without the Mediterranean
Monnikendam	Holland
Monopoli	Italy—Naples
Monroe (<i>Lake Erie—Michigan</i>)	United States—Atlantic—Northern
Monrovia (<i>Liberia</i>)	West Coast of Africa
Mons	Belgium
Monsoor Cotah (<i>Circars</i>)	India—British Possessions—Madras
Monstera	Sweden—Baltic
Montalegre (<i>River Amazon</i>)	Brazil
Monte Christi	Hayti and the Dominican Republic
Montego Bay	British W. India Islands—Jamaica
Monterado	India—Native Territories—Borneo
Monterey or San Carlos (<i>California</i>)	United States—Pacific
Monte Video	Uruguay
Montijo	New Granada—Pacific
Montreal	Canada
Montserrat—Island	British W. India Islands—Montserrat
Moolky (<i>Malabar</i>)	India—British Possessions—Madras
Moondra (<i>Cutch</i>)	" " Bombay
Moose Factory (<i>James' Bay</i>)	Hudson's Bay Company's Settlements
Morant Bay	British W. India Islands—Jamaica
Morant—Port	" " "
Moraria	Spain—Mediterranean
Moreton Bay	Queensland
Morgat (<i>Finisterre</i>)	France—without the Mediterranean
Moricq (<i>Vendée</i>)	" " "
Morlaix (<i>Finisterre</i>)	" " "
Mornac (<i>Charente Inf.</i>)	" " "
Morokai or Morotui—Island	Sandwich Islands—Pacific
Morpeth	New South Wales
Morrisburg (<i>River St. Lawrence</i>)	Canada
Morris Town	Nova Scotia
Mortagne (<i>Charente Inf.</i>)	France—without the Mediterranean
Mosquito Coast (<i>Honduras</i>)	Central America—Atlantic
Moss	Norway
Mossamedes (<i>Angola</i>)	Western Africa—Portuguese
Mossel Bay	Cape of Good Hope—British
Mostaghanim or Mostaganem	Algeria
Motala	Sweden—Baltic
Mothoni or Motho-Koroni (<i>Coron</i>)	Greece
Motir—Island	India—Native Territories
Motrico (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Motril	" " Mediterranean
Moudania or Mudanieh (<i>Brusa</i>)	Turkish Dominions—Natalia

PORTS.	COUNTRIES TO WHICH BELONGING.
Moulinat, Le (<i>Charente Inf.</i>)	France—without the Mediterranean
Moulmein or Moelmyn (<i>Tenasserim</i>)	India—B. Possessions—Singapore
Mowee or Maui—Island	Sandwich Islands—Pacific
Moxacar	Spain—Mediterranean
Mozambique	East Coast of Africa—Portuguese
Modanieh (<i>Port of Brusa</i>)	Turkish Dominions—Natalia
Muhlenborg (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Mui (<i>Quang-Tong</i>)	China
Mujia or Magia	Spain—without the Mediterranean
Mukah	India—Native Territories—Borneo
Mullerup (<i>Zealand</i>)	Denmark Proper
Mundaca (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Mungdoo (<i>Arucau</i>)	India—British Possessions—Bengal
Muntendam	Holland
Munychia (<i>Harbour of Athens</i>)	Greece
Mures de Pravia (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Murmagon (<i>Goa—Malabar</i>)	India—Portuguese Possessions
Muros	Spain—without the Mediterranean
Murray Harbour	Prince Edward Island
Murray River	South Australia
Muru (<i>Nippon Island</i>)	Japan
Murviedro	Spain—Mediterranean
Muscat	Arabia—Territories of the Imaum
Musconisi or Mosconisi—Island	Turkish Dominions—Europe
Musquaro (<i>Labrador</i>)	Newfoundland and Labrador
Musquash	New Brunswick
Mustaganem	Algeria
Mutlah—River	India—British Possessions—Bengal
Muusholm (<i>Slesvig</i>)	Denmark
Myconi or Myconos—Island	Greece
Myna or El Myna (<i>Port of Tripoli</i>)	Syria and Palestine
Mysol—Island	India—Native Territories
Mytikas	Greece
Mytilene or Lesbos—Island	Turkish Dominions—Europe
Naängo or George Town	West Coast of Africa
Naarden	Holland
Nagore (<i>Carnatic</i>)	India—British Possessions—Madras
Naguabo	Spanish W. I. Islands—Porto Rico
Nain (<i>Moravian Settlement</i>)	Newfoundland and Labrador
Nakskov or Naxkow (<i>Laaland</i>)	Denmark Proper
Namoa (<i>Quang-Tong</i>)	China
Nampont (<i>Pas de Calais</i>)	France—without the Mediterranean
Namsen Bay	Norway
Namsos or Namsos	"
Nanaimo	Vancouver's Island
Nanarsoak (<i>Greenland</i>)	Denmark
Nangasaki (<i>Kioosioo Island</i>)	Japan
Nanning (<i>Malacca</i>)	India—Brit. Possessions Singapore
Nantes (<i>Loire Inf.</i>)	France—without the Mediterranean
Nantucket (<i>Massachusetts</i>)	United States—Atlantic—Northern

PORTS.	COUNTRIES TO WHICH BELONGING.
Napa-Kiang (<i>Loo-choo Islands</i>) .	China
Napanee (<i>Lake Ontario</i>) . .	Canada
Napier (<i>Hawke Bay</i>) . . .	New Zealand
Naples or Napoli	Italy—Naples
Napoli di Malbasia	Greece
Napoli di Romania (<i>Port of Argos</i>) .	"
Narsingapatam (<i>Kuttack</i>) . .	India—British Possessions—Bengal
Narstoe	Norway
Narva	Russia—Baltic
Nassau (<i>New Providence Island</i>) .	British W. India Islands—Bahamas
Natal—Port	" Possessions—S. Africa—Natal
Natal	India—Dutch Possessions—Sumatra
Natal or Rio Grande do Norte .	Brazil
Natashquan (<i>Labrador</i>) . . .	Newfoundland and Labrador
Natchez (<i>Mississippi</i>) . . .	United States—Atlantic—Southern
Natchitua (<i>Bay of Biscay</i>) . .	Spain—without the Mediterranean
Napoli di Romania (<i>Port of Argos</i>) .	Greece
Naussa or Naoussa (<i>Island of Paros</i>) .	"
Navachiste (<i>Gulf of California</i>) .	Mexico—Pacific
Navalo—Port (<i>Morbihan</i>) . . .	France—without the Mediterranean
Navarino or Pylos	Greece
Navasa—Island	Haiti
Navia (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Navidad, Puerto de la	Mexico—Pacific
Navigator or Samoa Islands . .	Navigators Islands—Pacific
Navy Bay	New Granada—Atlantic
Naxia or Naxos—Island	Greece
Nedar Kalix or Nedkalix	Sweden—Baltic
Nedramajoe	India—Dutch Possessions—Java
Neeschans or Neuschans	Holland
Negapatam (<i>Carnatic</i>)	India—British Possessions—Madras
Negombo	" " Ceylon
Negropont or Egripo—Island . .	Greece
Negros—Island	India—Philippine Islands—Spanish
Nelson	New Zealand
Nemours or Djemma Gzaousa . .	Algeria
Neochori (<i>Misolonghi</i>)	Greece
Nepean Bay (<i>Kangaroo Island</i>) .	South Australia
Nera—Island	India—Dutch Possessions
Neslon	Greece
Nestved (<i>Zealand</i>)	Denmark Proper
Nesvig	"
Nezmersyhl	Hanover
Nettuno	Italy—Papal Territories—Mediterr.
Neuenschleuse	Hanover
Neufahrwasser (<i>Outport of Dantzic</i>) .	Prussia
Neufeld	Hanover
Neufeldt (<i>Holstein</i>)	Denmark
Neuhafen (<i>Holstein</i>)	"
Neuharlingersyhl or Harlingersiel .	Hanover
Neuhaus (<i>on the Elbe</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Neumuhlen (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Neurensenhafen (<i>Holstein</i>)	" "
Neustadt (<i>Holstein</i>)	Denmark
Neustadt Godens	Hanover
Nevasa—Island	Hayti
Nevis—Island	British W. India Islands—Nevis
New Amsterdam	" Guiana—Berbice
New Archangel (<i>Island of Sitka</i>)	Russia—North Pacific Ocean
Newark (<i>New Jersey</i>)	United States—Atlantic—Northern
New Bay	Patagonia—Atlantic
New Bedford (<i>Massachusetts</i>)	United States—Atlantic—Northern
Newberne (<i>North Carolina</i>)	" " Southern
New Britain	Island in the Pacific
Newburn or Newberne (<i>N. Carolina</i>)	United States—Atlantic—Southern
Newburyport (<i>Massachusetts</i>)	" " Northern
New Calabar	West Coast of Africa
New Caledonia (<i>French</i>)	New Caledonia—Pacific
New Callao	Cochin China
New Carleby or Ny Carleby (<i>Finland</i>)	Russia—Baltic
New Carlisle or Carleton	Canada
Newcastle (<i>Waterloo Bay</i>)	South Africa—British Kaffraria
Newcastle	New South Wales
Newcastle	New Brunswick
Newcastle (<i>Delaware</i>)	United States—Atlantic—Southern
Newcastle (<i>Lake Ontario</i>)	Canada
New-chang (<i>Manchuria</i>)	China
New Dieppe	Holland
New Edinburgh	Nova Scotia
New Fokia, Pfoxia, or Fonges	Turkish Dominions—Natalia
New Guinea or Papua—Island	India—Native Terr.—New Guinea
Newhaven (<i>Connecticut</i>)	United States—Atlantic—Northern
New Hebrides	Islands in the Pacific
New Herrnhut (<i>Labrador</i>)	Newfoundland and Labrador
New Ireland	Islands in the Pacific
New London	Prince Edward Island
New London (<i>Connecticut</i>)	United States—Atlantic—Northern
New Orleans (<i>Louisiana</i>)	" " Southern
New Plymouth or Taranaki	New Zealand
Newport (<i>Rhode Island</i>)	United States—Atlantic—Northern
New Providence—Island	British W. India Islands—Bahama
New Reussenhafen (<i>Holstein</i>)	Denmark
New Richmond (<i>Chaleur Bay</i>)	Canada
New Salles or Rabat (<i>Port of Fes</i>)	Morocco
Newtee	India—British Possessions—Bombay
New Westminster or Queensborough	British Columbia
New York	United States—Atlantic—Northern
Nexö or Nexöe (<i>Bornholm Island</i>)	Denmark Proper
Nhatrang or Yatrang	Cochin China
Niagara (<i>Lake Ontario</i>)	Canada
Nibe (<i>Jutland</i>)	Denmark Proper
Nicaragua (<i>Mosquito Coast</i>)	Central America—Atlantic

PORTS.	COUNTRIES TO WHICH BELONGING.
Nicarua—Island	Turkish Dominions—Europe
Nice or Nizza	France—Mediterranean
Nicero or Nikero—Island	Turkish Dominions—Europe
Nichet—Port (<i>Loire Inf.</i>)	France—without the Mediterranean
Nicholaëff (<i>River Boug</i>)	Russia—Black Sea
Nicholaïefsk (<i>Amoor River</i>)	“ North Pacific Ocean
Nicholson—Port	New Zealand
Nickerie (<i>Surinam</i>)	Dutch Guiana
Nicobar—Islands	India—Native Territories
Nicolaev or Nicholaëff (<i>River Boug</i>)	Russia—Black Sea
Nicomedia or Ismid (<i>Sea of Marmora</i>)	Turkish Dominions—Natolia
Nicoya, Gulf of (<i>Costa Rica</i>)	Central America—Pacific
Nien-chwang or Nieou-tchuaug (<i>Mantchuria</i>)	China
Nieul (<i>Charente Inf.</i>)	France—without the Mediterranean
Nieuport	Belgium
Nieuw Diep or New Dieppe	Holland
Nieuw Schans or Neuschans	“
Niger, Quorra, or Joliba—River	West Coast of Africa
Niihau or Oneehow—Island	Sandwich Islands—Pacific
Nikero—Island	Turkish Dominions—Europe
Ningo, Great	British Possessions—Gold Coast
Ningo, Little	West Coast of Africa
Ningpo (<i>Che-Kiang</i>)	China
Nio or Nios (Ios)—Island	Greece
Nippon—Island	Japan
Nivaz—Bay (<i>Zealand</i>)	Denmark Proper
Nizampatam (<i>Carnatic</i>)	India—British Possessions—Madras
Nizza or Nice	France—Mediterranean
Nobleboro (<i>Maine</i>)	United States—Atlantic—Northern
Noel	Nova Scotia
Noerminde (<i>Jutland</i>)	Denmark Proper
Noirmoutiers, Ile (<i>Vendée</i>)	France—without the Mediterranean
Noli	Italy—Sardinian Territories—Genoa
Noordwyk	Holland
Nordborg (<i>Island of Alsen—Slesvig</i>)	Denmark
Nordbye (<i>Island of Sumøe</i>)	Denmark Proper
Norden	Hanover
Norderney—Island	“
Norderschleuse (<i>Holstein</i>)	Denmark
Nordmaling	Sweden—Baltic
Nordstrand—Island (<i>Slesvig</i>)	Denmark
Nordvig (<i>Jutland</i>)	Denmark Proper
Norfolk (<i>Virginia</i>)	United States—Atlantic—Southern
Norfolk—Island	New South Wales
Norrköping	Sweden—Baltic
Norrtegel	“
Norsminde (<i>Jutland</i>)	Denmark Proper
North Cape (<i>Finmark</i>)	Norway
Nossi-bé or Nosbeho—Island	Madagascar—French Possessions
Nossi-Cumba	“
Nossi-Falé	“

PORTS.	COUNTRIES TO WHICH BELONGING.
Nostra Señora de Deasterro . . .	Brazil
Noto Bay . . .	Italy—Sicily
Noukahivah—Island (<i>French</i>) . . .	Islands in the Pacific—Marquesas
Nouvelle Acquillon (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Nouvelle, La (<i>Aude</i>) . . .	France—Mediterranean
Nouza (<i>Corsica</i>) . . .	" "
Nova Zembla or Novaia Zemlia . . .	Russia—White Sea and Arctic Ocean
Novo Georgiewsk (<i>Circassia</i>) . . .	" Black Sea
Novo Redondo <i>Benguela</i>) . . .	Western Africa—Portuguese
Nowannuggur (<i>Gujerat</i>) . . .	India—British Possessions—Bombay
Noya . . .	Spain—without the Mediterranean
Noyalo (<i>Morbihan</i>) . . .	France "
Nuevitas or Neuvetes (<i>Port of Puerto</i>) . . .	Spanish W. India Islands—Cuba
Nulder . . .	Holland
Nunarsoit (<i>Greenland</i>) . . .	Denmark
Nun River (<i>Mouth of the Niger</i>) . . .	West Coast of Africa
Nufiez River . . .	" "
Nuvvee Bunder (<i>Gujerat</i>) . . .	India—British Possessions—Bombay
Nyborg (<i>Funen</i>) . . .	Denmark Proper
Ny Carleby (<i>Finland</i>) . . .	Russia—Baltic
Nye Hellesund . . .	Norway
Nyhamn . . .	Sweden—Baltic
Nykjobing (<i>Zealand</i>) . . .	Denmark Proper
Nykjóbíng (<i>Falster</i>) . . .	"
Nykjóbíng (<i>Morso</i>) . . .	"
Nyköping . . .	Sweden—Baltic
Nyland . . .	" "
Nymindégab (<i>Jutland</i>) . . .	Denmark Proper
Nystadt (<i>Finland</i>) . . .	Russia—Baltic
Nysted (<i>Laaland</i>) . . .	Denmark Proper
Oahu or Woahoe—Island . . .	Sandwich Islands—Pacific
Oakville (<i>Lake Ontario</i>) . . .	Canada
Oberndorff . . .	Hanover
Obispo or San Luis Obispo (<i>California</i>) . . .	United States—Pacific
Obispo . . .	Chili
Ochlandsbogen . . .	Norway
Ochtum . . .	Oldenburg
Ocoña . . .	Peru
Ocos—Port (<i>Guatemala</i>) . . .	Central America—Pacific
Ocracoke (<i>North Carolina</i>) . . .	United States—Atlantic—Southern
Ocumare . . .	Venezuela
Oczskow or Otchakov . . .	Russia—Black Sea
Oddo . . .	Norway
Odenholm . . .	Russia—Baltic
Odenlik . . .	Turkish Dominions—Natolia
Odense (<i>Funen</i>) . . .	Denmark Proper
Odessa . . .	Russia—Black Sea
Odontu (<i>Coast of Troy</i>) . . .	Turkish Dominions—Natolia
Oeland or Oland—Island . . .	Sweden—Baltic
Esel—Island . . .	Russia—Baltic.

PORTS.	COUNTRIES TO WHICH BELONGING.
Ofoten	Norway
Ofuda	West Coast of Africa
Ogdensburg (<i>River St. Lawrence</i>)	United States—Atlantic—Northern
Oheteroa—Island	Society Islands—Pacific
Ohivaoo—Island (<i>French</i>)	Marquesas—Pacific
Ohosaka or Ozaka (<i>Nippon Island</i>)	Japan
Ohrt or Orth (<i>Island of Fehmern</i>)	Denmark—Slesvig and Holstein
Ojolava—Island	Navigators Islands—Pacific
Okhotak	Russia—North Pacific Ocean
Okkak (<i>Moravian Settlement</i>)	Newfoundland and Labrador
Old Calabar	West Coast of Africa
Oldenburg	Oldenburg
Oldensholm or Oldenholm	Russia—Baltic
Oldersum	Hanover
Old Harbour	British W. India Isls.—Jamaica
Old Town (<i>Massachusetts</i>)	United States—Atlantic—Northern
Olen	Norway
Oléron, Ile d' (<i>Charente Inf.</i>)	France—without the Mediterranean
Olford (<i>Iceland</i>)	Denmark
Olhao (<i>Algarves</i>)	Portugal Proper
Olivier or Jero (<i>Mytilene Island</i>)	Turkish Dominions—Europe
Olofsen	Sweden—Baltic
Olofsfors or Oloffors	" "
Olympia (<i>Oregon</i>)	United States—Pacific
Omenak (<i>Greenland</i>)	Denmark
Omoa (<i>Honduras</i>)	Central America—Atlantic
Omonville (<i>Manche</i>)	France—without the Mediterranean
Ondarroa or Undarroa (<i>B. of Biscay</i>)	Spain " "
Oneehow or Niihau	Sandwich Islands—Pacific
Onega	Russia—White Sea
Oneglia	Italy—Sardinian Territories—Genoa
Ong-ro	Cochin China, Camboja, and Tonquin
Onore or Honawar (<i>Malabar</i>)	India—British Possessions—Madras
Onrust	" Dutch Possessions—Java
Ontario (<i>Lake Ontario</i>)	Canada
Oonalashka (<i>Aleutian Islands</i>)	Russia—North Pacific
Oporniwick (<i>Greenland</i>)	Denmark
Oporto	Portugal Proper
Oppedal	Norway
Oran or Wahran	Algeria
Orange or Gariep River	Cape of Good Hope—British
Orbye, Orebye, or Oureby (<i>Jutland</i>)	Denmark Proper
Ordou or Ordu (<i>Black Sea</i>)	Turkish Dominions—Natolia
Orebak (<i>Iceland</i>)	Denmark
Oregon or Columbia River (<i>Oregon</i>)	United States—Pacific
Öregund	Sweden—Baltic
Orei (<i>Island of Negropont</i>)	Greece
Orfana (<i>Mediterranean</i>)	Turkish Dominions—Europe
Orinoco—River	Venezuela
Orio (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Oristano	Italy—Sardinian Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Orivol (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Orkedalsoren . . .	Norway
Orleans—Island (<i>R. St. Lawrence</i>) . . .	Canada
Ormauz (<i>under the Inquis.</i>) . . .	Persia
Örnsköldvik . . .	Sweden—Baltic
Orope or Ropo . . .	Greece
Oropesa . . .	Spain—Mediterranean
Orotava (<i>Island of Teneriffe</i>) . . .	Spain—Canary Islands
Ors (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Orsera (<i>Illyria</i>) . . .	Italy—Austrian Territories
Orth or Ohrt (<i>Island of Fehmarn</i>) . . .	Denmark—Slesvig and Holstein
Ortona à Mare . . .	Italy—Naples
Oruba Island . . .	Dutch W. India Islands—Curaçoa
Orwell Bay . . .	Prince Edward Island
Oscarshamn or Oskarshamn . . .	Sweden—Baltic
Oshawa (<i>Lake Ontario</i>) . . .	Canada
Oseekin . . .	Norway
Osten or Ost (<i>on the Elbe</i>) . . .	Denmark—Slesvig and Holstein
Ostend . . .	Belgium
Ostenso . . .	Norway
Ostergarn (<i>Island of Gotland</i>) . . .	Sweden—Baltic
Osterholz . . .	Hanover
Ostermor or Ostermoor (<i>Holstein</i>) . . .	Denmark
Orsteröe—Island (<i>Færoer Islands</i>) . . .	"
Oster Risoer or East Ries . . .	Norway
Osthammar . . .	Sweden—Baltic
Ostia (<i>Mouth of the Tiber</i>) . . .	Italy—Papal Territories—Mediterr.
Oswego (<i>Lake Ontario—New York</i>) . . .	United States—Atlantic—Northern
Otago or Otako . . .	New Zealand
Otaheite (<i>French Protectorate</i>) . . .	Society Islands—Pacific
Otranto . . .	Italy—Naples
Ottawa or Bytown . . .	Canada
Ottendorff (<i>on the Elbe</i>) . . .	Hanover
Ottensen (<i>Holstein</i>) . . .	Denmark
Onistreham (<i>Calvados</i>) . . .	France—without the Mediterranean
Ovalau . . .	Fiji Islands—Pacific
Ovar . . .	Portugal Proper
Ovidiepol . . .	Russia—Black Sea, &c.
Owastra (<i>Mosquito Coast—Honduras</i>) . . .	Central America—Atlantic
Owen's Sound (<i>Lake Huron</i>) . . .	Canada
Owhyhee or Hawaii—Island . . .	Sandwich Islands—Pacific
Oxford (<i>Maryland</i>) . . .	United States—Atlantic—Southern
Oyak . . .	India—Native Territories—Borneo
Oyapok . . .	French Guiana
Oyolava, Ojolava, or Upolu . . .	Navigators Islands—Pacific
Pabellon or Pavillon de Pica . . .	Peru
Pabos (<i>Gaspé</i>) . . .	Canada
Pacasmayo . . .	Peru
Padang . . .	India—Dutch Possessions—Sumatra
Padulella (<i>Corsica</i>) . . .	France—Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Pagasa (<i>Gulf of Volo</i>) . . .	Turkish Dominions—Europe
Pagensand (<i>on the Elbe</i>) . . .	Denmark—Slesvig and Holstein, &c.
Pago (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Pahang (<i>Malacca</i>) . . .	India—Singapore, &c.—British
Pahlude or Pahlunde (<i>Holstein</i>) . . .	Denmark
Pailon . . .	Ecuador
Paimbœuf (<i>Loire (Inf.)</i>) . . .	France—without the Mediterranean
Paimpol (<i>Côtes du Nord</i>) . . .	" "
Paimpoul (<i>Finistère</i>) . . .	" "
Paisander . . .	Uruguay
Pajonales . . .	Chili
Pajussara . . .	Brazil
Pakington (<i>Port Gregory</i>) . . .	West Australia
Palais—(<i>Belle Isle—Morbihan</i>) . . .	France—without the Mediterranean
Palamos . . .	Spain—Mediterranean
Palawan—Island . . .	India—Philippine Islands—Spanish
Palembang . . .	" Dutch Possessions—Sumatra
Palermo . . .	Italy—Sicily
Palma (<i>Majorca</i>) . . .	Spain—Mediterranean
Palma . . .	Italy—Sicily
Palma—Island . . .	Spain—Canary Islands
Palmas—Cape . . .	West Coast of Africa
Palmas, Las (<i>Grand Canary Island</i>) . . .	Spain—Canary Islands
Paloechalia . . .	Greece
Palgaard (<i>Jutland</i>) . . .	Denmark Proper
Paluden (<i>Finistère</i>) . . .	France—without the Mediterranean
Palzitan . . .	India—Dutch Possessions—Java
Pamansi . . .	Madagascar—French Possessions
Pambuung . . .	India—Native Territories—Borneo
Pampatar (<i>Margarita Island</i>) . . .	Venezuela
Panama . . .	New Granada—Pacific
Panarukan or Panroockan . . .	India—Dutch Possessions—Java
Panay—Island . . .	" Philippine Islands—Spanish
Pandaram (<i>Cochin China</i>) . . .	Cochin China, Camboja, and Tonquin
Pan de Azucar . . .	Chili
Pandermo (<i>Sea of Marmora</i>) . . .	Turkish Dominions—Natalia
Pangool . . .	India—Dutch Possessions—Java
Paniany or Ponany (<i>Malabar</i>) . . .	" British Possessions—Madras
Panorme (<i>Island of Tino</i>) . . .	Greece
Panormo (<i>Sea of Marmora</i>) . . .	Turkish Dominions—Natalia
Panormo (<i>Albania</i>) . . .	" Europe
Pantellaria—Island . . .	Italy—Sicily
Pantura . . .	India—British Possessions—Ceylon
Panuco . . .	Mexico—Atlantic
Paou or Sandal Wood . . .	Fiji Islands—Pacific
Papagayo (<i>Lanzarote Island</i>) . . .	Spain—Canary Islands
Papagayo, Gulf of (<i>Nicaragua</i>) . . .	Central America—Pacific
Papakia . . .	New Zealand
Papeête (<i>Tahiti</i>) . . .	Society Islands—Pacific
Papenburg . . .	Hanover
Paposo . . .	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
Papua or New Guinea—Island	India—Native Territories
Papudo	Chili
Paquica	Bolivia
Para	Brazil
Paradis	Hayti and the Dominican Republic
Paraiba or Parahyba	Brazil
Paramaribo (<i>Surinam</i>)	Dutch Guiana
Paranagua	Brazil
Parana—River	States of the Argentine Confederation
Parati	Brazil
Parecchia (<i>Paros</i>)	Greece
Parenzo (<i>Illyria</i>)	Italy—Austrian Territories
Parga (<i>Albania</i>)	Turkish Dominions—Europe
Parham	British W. India Islands—Antigua
Paris	France—without the Mediterranean
Parita (<i>Veragua</i>)	New Granada—Pacific
Parnahiba	Brazil
Paros—Island	Greece
Parros or Perros (<i>Côtes du Nord</i>)	France—without the Mediterranean
Parreborough	Nova Scotia
Pasamaquoddy (<i>Maine</i>)	United States—Atlantic—Northern
Pasé	India—Dutch Possessions—Sumatra
Pasir or Passeir	" Native Territories—Borneo
Paskallavik	Sweden—Baltic
Paseroewan or Pasuruan	India, Dutch Possessions—Java
Paspebiac—Port (<i>Chaleur Bay</i>)	Canada
Passage or Culebra—Island	British W. India Islands—Tortola
Passages (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Passaruan or Pasuruan	India—Dutch Possessions—Java
Passy or Pasé	" " Sumatra
Pasuruan	" " Java
Pataholm or Pitholm	Sweden—Baltic
Patani	Siam
Pati or Poti	Russia—Black Sea, &c.
Patillos—Islands	Peru
Patmos or Patmo—Island	Turkish Dominions—Europe
Patook River (<i>Honduras</i>)	Central America—Atlantic
Patos—Island (<i>Gulf of California</i>)	Mexico—Pacific
Patras or Petrasso	Greece
Patta (<i>under the Imam</i>)	East Coast of Africa—Native States
Patti	Italy—Sicily
Paullac (<i>Gironde</i>)	France—without the Mediterranean
Paulo de Loando (<i>Angola</i>)	West Africa—Portuguese
Pawtuxet (<i>Rhode Island</i>)	United States—Atlantic—Northern
Paxo Island	Ionian Islands
Payta (<i>Port of Piura</i>)	Peru
Pazzalo, Pazzallo, or Pezzalo	Italy—Sicily
Pchiate (<i>Circassia</i>)	Russia—Black Sea, &c.
Pearl Islands	New Granada—Pacific
Pearl River (<i>Mississippi</i>)	United States—Atlantic—Southern
Peba	Brazil

PORTS.	COUNTRIES TO WHICH BELONGING.
Peddair River (<i>Circars</i>)	India—British Possessions—Madras
Pedestal Point	West Coast of Africa
Pedir or Pidir	India—Dutch Possessions—Sumatra
Pedro Keys	British W. India Islands—Jamaica
Peel	West Australia
Peenemünde	Prussia
Peggotan	India—Native Territories—Borneo
Pei-ho River (<i>Pecheli</i>)	China
Pekalougan	India—Dutch Possessions—Java
Pekela or Oude Peketet	Holland
Pelard (<i>Charente Inf.</i>)	France—without the Mediterranean
Pelew Islands	India—Native Territories
Pellerin, Le (<i>Loire Inf.</i>)	France—without the Mediterranean
Pellworm Island (<i>Slesvig</i>)	Denmark
Peloros or Valona (<i>Albania</i>)	Turkish Dominions—Europe
Pemba (<i>under the Imam</i>)	East Coast of Africa—Native States
Pena Blanca	Chili
Penang or Prince of Wales' Island	India—Singapore, &c.—British
Penco (<i>Bay of Conception</i>)	Chili
Penderaklea (<i>Black Sea</i>)	Turkish Dominions—Natalia
Penedo	Brazil
Pénerf (<i>Morbihan</i>)	France—without the Mediterranean
Penetanguishene (<i>Lake Huron</i>)	Canada
Peniche	Portugal Proper
Peniscola	Spain—Mediterranean
Penobscot (<i>Maine</i>)	United States—Atlantic—Northern
Peñon de Velez	Spanish Ports in North Africa
Pensacola (<i>Florida</i>)	United States—Atlantic—Southern
Pensez (<i>Finisterre</i>)	France—without the Mediterranean
Pentacotah (<i>Circars</i>)	India—British Possessions—Madras
Perano—Porto (<i>Illyria</i>)	Italy—Austrian Territories
Percé	Canada
Peride, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Perigo—Island (<i>Panama</i>)	New Granada—Pacific
Perim (<i>Straits of Bab-el-Mandeb</i>)	Aden
Pernambuco or Recife	Brazil
Pernau	Russia—Baltic
Perotine, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Perray, Le (<i>Vendée</i>)	" "
Perroche, La (<i>Charente Inf.</i>)	" "
Perros (<i>Côtes du Nord</i>)	" "
Persaim or Bassien (<i>Pegu</i>)	India—British Possessions—Bengal
Perth Amboy (<i>New Jersey</i>)	United States—Atlantic—Northern
Pesaro	Italy—Papal Territories—Adriatic
Pescara	Italy—Naples
Poschiers, Les (<i>Var</i>)	France—Mediterranean
Petalidi	Greece
Petatlan	Mexico—Pacific
Petchora River	Russia—Arctic Ocean
Petersburg	Russia—Baltic
Petersburg (<i>Virginia</i>)	United States—Atlantic—Southern

PORTS.	COUNTRIES TO WHICH BELONGING.
Petites Roches (<i>Charente Inf.</i>)	France—without the Mediterranean
Petit Trou	Hayti and the Dominican Republic
Petkum	Hanover
Petre	New Zealand
Petropavlovsk (<i>Kamtchatka</i>)	Russia—North Pacific Ocean
Petza or Spezzia	Greece
Pfokis	Turkish Dominions—Natalia
Phalerum (<i>Harbour of Athens</i>)	Greece
Philadelphia (<i>Pennsylvania</i>)	United States—Atlantic—Northern
Philippe—Port (<i>Morbihan</i>)	France—without the Mediterranean
Philippeville Stora	Algeria
Phillipsburg or Phillipsburg	Dutch W. India Isls.—St. Martin's
Phumphin	Siam
Phunga or Pongo	"
Phuyen or Phouyin	Cochin China
Piada (<i>Gulf of Ægina</i>)	Greece
Piako	New Zealand
Piana (<i>Corsica</i>)	France—Mediterranean
Piba or Peba	Brazil
Pichidanque	Chili
Pico—Island	Portugal—Azores
Picton (<i>Lake Ontario</i>)	Canada
Pictou	Nova Scotia
Pidauro (<i>Gulf of Ægina</i>)	Greece
Pietra (<i>Corsica</i>)	France—Mediterranean
Pilar (<i>Buenos Ayres</i>)	Argentine Confederation
Pillau	Prussia
Pinheiro	Portugal Proper
Piombino	Italy—Tuscany
Pirano or Rase, Porto (<i>Illyria</i>)	" Austrian Territories
Piræus (<i>Port of Athens</i>)	Greece
Pisagua—River	Peru
Pisao	"
Pitea or Pithea	Sweden—Baltic
Pittston (<i>New Jersey</i>)	United States—Atlantic—Northern
Pittstown (<i>Crooked Island</i>)	British W. India Islands—Bahamas
Pitzunta or Pitzounda (<i>Circassia</i>)	Russia—Black Sea, &c.
Piura	Peru
Placentia	Newfoundland
Plagne (<i>Gironde</i>)	France—without the Mediterranean
Plancoët (<i>Côtes Du Nord</i>)	" "
Platana (<i>Black Sea</i>)	Turkish Dominions—Natalia
Plata, Porto	Hayti and the Dominican Republic
Playa, Porto (<i>St. Jago Island</i>)	Cape Verde Islands—Portuguese
Plencia (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Pleneuf (<i>Côtes du Nord</i>)	France—without the Mediterranean
Plomb, Le (<i>Charente Inf.</i>)	" "
Plordonnier (<i>Charente Inf.</i>)	" "
Plouer (<i>Côtes du Nord</i>)	" "
Plouescat (<i>Finistère</i>)	" "
Plougastel (<i>Finistère</i>)	" "

PORTS.	COUNTRIES TO WHICH BELONGING.
Plum Pudding Island	West Coast of Africa
Plus (<i>Zealand</i>)	Denmark Proper
Plymouth	British W. India Islands—Montserrat
Plymouth (<i>Massachusetts</i>)	United States—Atlantic—Northern
Plymouth (<i>North Carolina</i>)	“ “ Southern
Poemouche or Poke Mouche—River	New Brunswick
Podhor (<i>Senegal River</i>)	French Possessions in Senegambia
Point-au-Pitre or St. Louis	French W. India Isls.—Guadaloupe
Point de Galle	India—British Possessions—Ceylon
Point Isabel (<i>Texas</i>)	United States—Atlantic—Southern
Point Lobos	Peru
Point Pedro	India—Ceylon—British
Poke Mouche	New Brunswick
Pokshaw	“
Pola (<i>Illyria</i>)	Italy—Austrian Territories
PolICASTRO	“ Naples
Polycandro—Island	Greece
Pomba (<i>Mozambique</i>)	E. Coast of Africa—Portuguese
Pomégue (<i>Bouches du Rhône</i>)	France—Mediterranean
Pomona—Island	West Coast of Africa
Pomoran (<i>Port of Villa Real</i>)	Portugal Proper
Ponany or Paniany (<i>Malabar</i>)	India—British Possessions—Madras
Ponce	Spanish W. India Isls.—Porto Rico
Pondicherry	India—French Possessions
Ponee	British Possessions—Gold Coast
Pongas River	West Coast of Africa
Pont Audemer (<i>Eure</i>)	France—without the Mediterranean
Pontaven (<i>Finisterre</i>)	“ “
Pont Croix (<i>Finisterre</i>)	“ “
Pontean (<i>Bouches du Rhône</i>)	“ Mediterranean
Ponte Delgada (<i>St. Michael Island</i>)	Portugal—Azores
Ponte Vedra	Spain—without the Mediterranean
Pontianak or Pontiana (<i>Borneo</i>)	India—Dutch Possessions
Pont l'Abbé (<i>Finisterre</i>)	France—without the Mediterranean
Pontorson (<i>Manche</i>)	“ “
Pontrieux (<i>Côtes du Nord</i>)	“ “
Pontuzval (<i>Finisterre</i>)	“ “
Poondy (<i>Circars</i>)	India—British Possessions—Madras
Poor Bunder or Porebunder (<i>Gujerat</i>)	“ “ Bombay
Poornagurh (<i>Concan</i>)	“ “
Popo or Popoe	West Coast of Africa
Porman	Spain—Mediterranean
Pornic (<i>Loire Inf.</i>)	France—without the Mediterranean
Poros	Greece
Porquerolles—Ile (<i>Var</i>)	France—Mediterranean
Porsgrund	Norway
Porspol (<i>Finisterre</i>)	France—without the Mediterranean
Port Adelaide	South Australia
Albany (<i>King George's Sound</i>)	West Australia
Albert or Alberton	Victoria
Antonio	British W. India Islands—Jamaica

PORTS.	COUNTRIES TO WHICH BELONGING.
Port à Plate or Port au Plat . . .	Hayti and the Dominican Republic
Augusta	West Australia
Augusta (<i>Spencer's Gulf</i>) . . .	South "
au Prince or Republicain . . .	Hayti
aux Basques	Newfoundland
Bail (<i>Manche</i>)	France—without the Mediterranean
Balade (<i>French</i>)	New Caledonia—Pacific
Bali-Badung	India—Native Territories—Bally
Bally	" " Lombok
Baltisch or Baltic	Russia—Baltic
Beaufort	Cape of Good Hope—British
Blair (<i>Andaman Islands</i>) . . .	India—British Possessions—Bengal
Blanc du Loc Maria (<i>Morbihan</i>) .	France—without the Mediterranean
Breton (<i>Ile d'Yeu—Vendée</i>) . .	" "
Burwell (<i>Lake Erie</i>)	Canada
Caloni (<i>Island of Mytilene</i>) . .	Turkish Dominions—Europe
Casilda	Spanish W. India Islands—Cuba
Chalmers (<i>Otago</i>)	New Zealand
Champion	West Australia
Charles	New Zealand
Clarence or Santa Isabella . . .	Fernando Po
Clinton (<i>Lake Erie—Ohio</i>) . .	United States—Atlantic—Northern
Colborne (<i>Lake Erie</i>)	Canada
Concordia	Uruguay
Cooper or Victoria	New Zealand
Cortez or Caballos (<i>Honduras</i>) .	Central America—Atlantic
Cros or Croz (<i>Var</i>)	France—Mediterranean
Curtis or Gladstone	Queensland
Dalhousie (<i>Bassien—Pegu</i>) . .	India—British Possessions—Bengal
Dalhousie (<i>Lake Ontario</i>) . . .	Canada
Dalrymple	Tasmania
Daniel (<i>Gaspé</i>)	Canada
de France (<i>French</i>)	New Caledonia—Pacific
de France	French W. India Isls.—Martinique
de Bouc (<i>Bouches du Rhône</i>) .	France—Mediterranean
Dover (<i>Lake Erie</i>)	Canada
Duc (<i>Côtes du Nord</i>)	France—without the Mediterranean
du Mole or Le Moule	French W. India Isls.—Guadaloupe
Durnford	East Coast of Africa—Native States
Egmont	Falkland Islands
Elizabeth	Cape of Good Hope—British
Elliott (<i>Port of the Murray River</i>)	South Australia
En Bessin (<i>Calvados</i>)	France—without the Mediterranean
Étches	Russia—North Pacific Ocean
Fairy	Victoria
Frances	Cape of Good Hope—British
Gaurio or Gabrio (<i>Isl. of Andros</i>)	Greece
Gawler	South Australia
Genesee (<i>Lake Ontario</i>)	United States—Atlantic—Northern
Germein	South Australia
Ghialtra (<i>Island of Negropont</i>) .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Port Gray (<i>Australind</i>) . . .	West Australia
Gregory	"
Guantanamo	Spanish West India Islands—Cuba
Haliguen (<i>Morbihan</i>) . . .	France—without the Mediterranean
Hants	Nova Scotia
Hebert	"
Henderson	British W. India Islands—Jamaica
Hood (<i>Cape Breton</i>) . . .	Nova Scotia and Cape Breton
Hope (<i>Lake Ontario</i>) . . .	Canada
Hunter (<i>Port of Newcastle</i>) .	New South Wales
Jackson	"
Jessie (<i>Cawoods Bay</i>) . . .	Cape of Good Hope—British
Jolie	Nova Scotia
Kennaird	Fiji Islands—Pacific
Kunda	Russia—Baltic
Lagos (<i>Mediterranean</i>) . . .	Turkish Dominions—Europe
Launé or Launay (<i>Finisterre</i>)	France—without the Mediterranean
Lavacca (<i>Texas</i>)	United States—Atlantic—Southern
Lay (<i>Morbihan</i>)	France—without the Mediterranean
Leon (<i>Florida</i>)	United States—Atlantic—Southern
Lincoln	South Australia
Lloyd	India—Native Territories—Bonin
Lomas (<i>Port of Acari</i>) . . .	Peru
Louis (<i>Morbihan</i>)	France—without the Mediterranean
Louis (<i>Ile Madame Ste. Marie</i>)	Madagascar—French Possessions
Louis	Mauritius
Macdonald (<i>Bay Islands</i>) . .	Central America—Atlantic
Macquarie	New South Wales
Maddalina	Italy—Sardinian Territories
Mabon (<i>Minorca</i>)	Spain—Mediterranean
Maitland (<i>Lake Erie</i>) . . .	Canada
Maldon	Tasmania
Maleenda (<i>under the Imaum</i>)	E. Coast of Africa—Native States
Manta	Ecuador
Maria	British W. India Islands—Jamaica
Maria de Quiberon (<i>Morbihan</i>)	France—without the Mediterranean
Maurice or Maurizio	Italy—Sardinian Territories—Genoa
Melinda (<i>under the Imaum</i>) .	East Coast of Africa—Native States
Metway or Medway	Nova Scotia
Mieux (<i>Côtes du Nord</i>) . . .	France—without the Mediterranean
Montt	Chili
Morant	British W. India Islands—Jamaica
Mozambique	East Coast of Africa—Portuguese
Naos (<i>Lanzarota Island</i>) . . .	Spain—Canary Islands
Natal	South Africa—Natal—British
Navalo (<i>Morbihan</i>)	France—without the Mediterranean
Neuf	Canada
Nichet (<i>Loire Inf.</i>)	France—without the Mediterranean
Nicholson	New Zealand
Nuevo	West Coast of Africa
Ocos (<i>Guatemala</i>)	Central America—Pacific

PORTS.	COUNTRIES TO WHICH BELONGING.
Port of Spain	British W. India Islands—Trinidad
Olivier or Jero (<i>Mytilene Island</i>)	Turkish Dominions—Europe
Palix	Hayti
Paspebiac (<i>Chaleur Bay</i>)	Canada
Philip	Victoria
Philippe (<i>Morbihan</i>)	France—without the Mediterranean
Pubnico	Nova Scotia
Raffles	India—British Possessions—Labuan
Republicain or Port-au-Prince	Hayti
Riley	South Australia
Roseway	Nova Scotia
Ross (<i>Auckland Islands</i>)	Island in the Pacific
Royal	British W. India Islands—Jamaica
Royal	French " Martinique
Royal (<i>Ruatan Isl.—Honduras</i>)	Central America—Atlantic
Rû (<i>Finisterre</i>)	France—without the Mediterranean
Saint Lucia	E. Coast of Africa—Native States
Sarnia (<i>Lake Huron</i>)	Canada
Soller (<i>Island of Majorca</i>)	Spain—Mediterranean
Sorell	Tasmania
Stanley (<i>Lake Erie</i>)	Canada
Stavro	Greece
Stephens	New South Wales
Townsend (<i>Puget Sound—Oregon</i>)	United States—Pacific
Tudy (<i>Morbihan</i>)	France—without the Mediterranean
Vendres (<i>Pyrénées Orientales</i>)	France—Mediterranean
Victoria (<i>Seychelles</i>)	Mauritius
Victoria (<i>Spencer's Gulf</i>)	South Australia
Victoria or Cooper	New Zealand
Victoria	Vancouver's Island
Vincent	South Australia
Wakefield	"
Wallace	Nova Scotia
William	Falkland Islands
Portalegre	Brazil
Portel (<i>Pas de Calais</i>)	France—without the Mediterranean
Portendic	French Possessions in Senegambia
Portes, Les (<i>Charente Inf.</i>)	France—without the Mediterranean
Porticiolo (<i>Corsica</i>)	" Mediterranean
Portimao, Villa Nova do	Portugal Proper
Portiessa or Porticha (<i>Danube</i>)	Turkish Dominions—Europe
Portland	Victoria
Portland (<i>Maine</i>)	United States—Atlantic—Northern
Portland (<i>Oregon</i>)	United States—Pacific
Portmieux (<i>Côtes du Nord</i>)	France—without the Mediterranean
Portneuf	Canada
Porto Alegre	Brazil
Bello or Velo	New Granada—Atlantic
Caballos or Cortez (<i>Honduras</i>)	Central America " "
Cabañas or Cavañas	Spanish West India Islands—Cuba
Caloni (<i>Mytilene Island</i>)	Turkish Dominions—Europe

PORTS.	COUNTRIES TO WHICH BELONGING.
Porto Calvo	Brazil
Cheli	Greece
Chioggia	Italy—Austrian Territories—Venetia
d'Anzo	" Papal " Mediterranean
d'Ascoli	" " Adriatic
del Triunfo (<i>Salvador</i>)	Central America—Pacific
di Volano	Italy—Papal Territories—Adriatic
Farina	Tunis
Ferrajo (<i>Island of Elba</i>)	Italy—Tuscany
Fino	" Sardinian Territories—Genoa
Gai or Gayo (<i>Paxo Island</i>)	Ionian Islands
Grande (<i>Island of St. Vincent</i>)	Cape Verde Islands—Portuguese
Longoue (<i>Island of Elba</i>)	Italy—Tuscany
Malamocco	" Austrian Territories—Venetia
Maurizio	" Sardinian " Genoa
Novo or Nuevo	West Coast of Africa
Novo (<i>Carnatic</i>)	India—British Possessions—Madras
Phanari or Phalerum	Greece
Pirano (<i>Illyria</i>)	Italy—Austrian Territories
Plata	Hayti and the Dominican Republic
Playa (<i>St. Jago Island</i>)	Cape Verde Islands—Portuguese
Quito or Quietto (<i>Illyria</i>)	Italy—Austrian Territories
Rafti	Greece
Rase or Pirano (<i>Illyria</i>)	Italy—Austrian Territories
Re (<i>Port of Hungary—Croatia</i>) "	" "
Rico—Island and Port	Spanish W. India Isls.—Porto Rico
Rosega (<i>Illyria</i>)	Italy—Austrian Territories
Saline (<i>Island of Naxos</i>)	Greece
San Nicolo del Lido	Italy—Austrian Territories—Venetia
Santo—Island	Portugal—Madeira
Seguro	Brazil
Tolle (<i>Mouth of the Po</i>)	Italy—Austrian Territories—Venetia
Torres	" Sardinian Territories
Vecchio (<i>Corsica</i>)	France—Mediterranean
Venere	Italy—Sardinian Territories—Genoa
Venetico (<i>Mediterranean</i>)	Turkish Dominions—Europe
Portouzoul (<i>Finisterre</i>)	France—without the Mediterranean
Portrioux (<i>Côtes du Nord</i>)	" "
Portsmouth	British W. India Islands—Dominica
Portsmouth (<i>New Hampshire</i>)	United States—Atlantic—Northern
Portudal	Western Coast of Africa
Portugalete (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Portzall or Portouzal (<i>Finisterre</i>)	France "
Possession—Island	Western Coast of Africa
Poti (<i>Mingrelia</i>)	Russia—Black Sea, &c.
Potrero	Chili
Poughkeepsie (<i>New York</i>)	United States—Atlantic—Northern
Pouillac (<i>Gironde</i>)	France—without the Mediterranean
Pouldu, Le (<i>Finisterre</i>)	" "
Poulethra (<i>Gulf of Kolokythi</i>)	Greece
Pouliguen, Le (<i>Loire Inf.</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Pounga	Siam
Præste or Præstøe (<i>Zealand</i>)	Denmark Proper
Pram Pram	British Possessions—Gold Coast
Praslin—Island (<i>Seychelles</i>)	Mauritius
Pravia (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Praya (<i>Terceira Island</i>)	Portugal—Azores
Prée, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Prescott (<i>River St. Lawrence</i>)	Canada
Previsa (<i>Albania</i>)	Turkish Dominions—Europe
Prince Edward Island	Prince Edward Island
Prince's Island or Ilha do Príncipe	Western Africa—Portuguese
Prince of Wales' Island or Penang	India—Singapore, &c.—British
Prince Rupert's Bay	British W. India Islands—Dominica
Prince Town	Prince Edward Island
Príncipe, Ilha do	Western Africa—Portuguese
Príncipe or Puerto Príncipe	Spanish W. India Islands—Cuba
Prinzenstein	British Possessions—Gold Coast
Pripri	Siam
Probolingo	India—Dutch Possessions—Java
Procida—Island	Italy—Naples
Prodano—Island	Greece
Propiano (<i>Corsica</i>)	France—Mediterranean
Prospect (<i>New Jersey</i>)	United States—Atlantic—Northern
Proti or Prodano—Island	Greece
Próven (<i>Greenland</i>)	Denmark
Providence (New)—Island	British W. India Islands—Bahamas
Providence (<i>Rhode Island</i>)	United States—Atlantic—Northern
Provincetown (<i>Massachusetts</i>)	" " "
Prunette or Prunella (<i>Corsica</i>)	France—Mediterranean
Psara	Greece
Psatha	"
Psathopyrgos	"
Pubnico	Nova Scotia
Puente Cesures	Spain—without the Mediterranean
Puerto Caballos (<i>Honduras</i>)	Central America—Atlantic
Cabello	Venezuela
de Arenas (<i>Costa Rica</i>)	Central America—Pacific
de Cabras (<i>Fuerte Ventura</i>)	Spain—Canary Islands
de la Flore (<i>Gulf of Popagayo</i>)	Central America—Pacific
de Mariveles (<i>Luzon Island</i>)	India—Philippine Islands—Spanish
de Naos (<i>Lanzarote Island</i>)	Spain—Canary Islands
de Naos or Navy Bay	New Granada—Atlantic
d'Espana	British W. India Islands—Trinidad
de Santa Maria or St. Mary's	Spain—without the Mediterranean
Plata	Hayti and the Dominican Republic
Príncipe	Spanish W. India Islands—Cuba
Real	Spain—Mediterranean
Puget Sound (<i>Oregon</i>)	United States—Pacific
Pugwash	Nova Scotia
Pulaski (<i>Lake Ontario—New York</i>)	United States—Atlantic—Northern
Pulicat (<i>Carnatic</i>)	India—British Possessions—Madras

PORTS.	COUNTRIES TO WHICH BELONGING.
Puñia—Island (<i>Bay of Guayaquil</i>)	Ecuador
Pungah or Pounga	Siam
Punta de Arenas (<i>Costa Rica</i>)	Central America—Pacific
Punta Santa Elena	Ecuador
Punthavn (<i>Færoer Islands</i>)	Denmark
Purmerend	Holland
Pasunee (<i>Mekran</i>)	Persia
Putet (<i>Charente Inf.</i>)	France—without the Mediterranean
Puttun (<i>Gujerat</i>)	India—British Possessions—Bombay
Putzig	Prussia
Pygaza (<i>Mediterranean</i>)	Turkish Dominions—Europe
Pylos or Navarino	Greece
Pyrgi (<i>Gulf of Arkadia</i>)	"
Pyriac (<i>Loire Inf.</i>)	France—without the Mediterranean
Quai-au-Coq (<i>Calvados</i>)	"
Qualsund	Norway
Quang-hai (<i>Quang-Tong</i>)	China
Quatre Salines (<i>Ille et Vilaine</i>)	France—without the Mediterranean
Quatre Vents (<i>Morbihan</i>)	"
Quebec	Canada
Queda	Siam
Queen Charlotte's Island	British Columbia
Queensborough	"
Queenston (<i>Lake Ontario</i>)	Canada
Quiberon, Port Maria de (<i>Morbihan</i>)	France—without the Mediterranean
Quieto or Porto Quito (<i>Illyria</i>)	Italy—Austrian Territories
Quilca	Peru
Quilimane or Killimane	East Coast of Africa—Portuguese
Quillebœuf (<i>Eure</i>)	France—without the Mediterranean
Quiloa (<i>under the Imaum</i>)	East Coast of Africa—Native States
Quilon (<i>Travancore</i>)	India—British Possessions—Madras
Quimper (<i>Finisterre</i>)	France—without the Mediterranean
Quimperlé (<i>Finisterre</i>)	"
Quincy (<i>Massachusetts</i>)	United States—Atlantic—Northern
Quinhon	Cochin China
Quinpoie	"
Quitta	British Possessions—Gold Coast
Quomenude	Holland
Quorra or Niger—River	West Coast of Africa
Raaving (<i>Agger Canal</i>)	Denmark Proper
Rabat, Sla (<i>Port of Fes</i>)	Morocco
Radouts Kaleh (<i>Circassia</i>)	Russia—Black Sea
Raffles—Port	India—Labuan—British
Rafnas	Norway
Rafo (<i>Finland</i>)	Russia—Baltic
Ragged Island	British W. India Islands—Bahamas
Ragusa (<i>Port of the Herzegovina</i>)	Italy—Austrian Territ.—Dalmatia
Ralatee—Island	Society Islands—Pacific
Rajapoor	India—British Possessions—Bombay

PORTS.	COUNTRIES TO WHICH BELONGING.
Ramree (<i>Aracan</i>)	India—British Possessions—Bengal
Ramshag, or Wallace Harbour	Nova Scotia
Randers (<i>Jutland</i>)	Denmark Proper
Ranea	Sweden—Baltic
Rangoon (<i>Pegu</i>)	India—British Possessions—Bengal
Ranquet (<i>Bouches du Rhône</i>)	France—Mediterranean
Rantow	India—Dutch Possessions—Sumatra
Rapita, La	Spain—Mediterranean
Rase, Porto (<i>Illyria</i>)	Italy—Austrian Territories
Rasvaag	Norway
Rathan or Ratan	Sweden—Baltic
Ratidervehn or Rhatiderfehn	Hanover
Raumo (<i>Finland</i>)	Russia—Baltic
Re (<i>Port of Hungary—Croatia</i>)	Italy—Austrian Territories
Realejo (<i>Nicaragua</i>)	Central America—Ports on the Pacific
Recife (<i>Port of Pernambuco</i>)	Brazil
Reoord Island	West Coast of Africa
Recoulaine (<i>Charente Inf.</i>)	France—without the Mediterranean
Recouvrance (<i>Finisterre</i>)	" "
Redon (<i>Ille et Vilaine</i>)	" "
Redondela	Spain—without the Mediterranean
Red River Settlement	Hudson's Bay Company's Settlements
Reersøe or Reersø—Island (<i>Zealand</i>)	Denmark Proper
Refugio, El (<i>Rio Grande del Norte</i>)	Mexico—Atlantic
Regenwalde or Rugenwalde	Prussia
Reggefure	Norway
Reggio	Italy—Naples
Regnéville (<i>Manche</i>)	France—without the Mediterranean
Reisær	Norway
Reiherstieg	Hanover
Reikjavik (<i>Iceland</i>)	Denmark
Ré, Ile de (<i>Charente Inf.</i>)	France—without the Mediterranean
Reis-deri (<i>Straits of Scio</i>)	Turkish Dominions—Natalia
Rekum	Denmark
Rembang	India—Dutch Possessions—Java
Remedios	Spanish W. India Islands—Cuba
Renl or Tomarowo (<i>Moldavia</i>)	Wallachia and Moldavia
Renky or Arenkio (<i>Dardanelles</i>)	Turkish Dominions—Natalia
Rensborg (<i>Slesvig</i>)	Denmark
Re, Porto (<i>Port of Hungary—Croatia</i>)	Italy—Austrian Territories
Republicain—Port	Hayti
Requejada (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Reteiro	Brazil
Retimo (<i>Candia</i>)	Turkish Dominions—Europe
Réunion or Bourbon—Island	Bourbon
Reus	Spain—Mediterranean
Reussenhafen (<i>Holstein</i>)	Denmark
Revel	Russia—Baltic
Reycheville (<i>Gironde</i>)	France—without the Mediterranean
Rhauderfehn	Hanover
Rhé or Ré, Ile de (<i>Charente Inf.</i>)	France—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Rbio (<i>Bintang Island</i>)	India—Dutch Possessions
Rhode—Island	United States—Atlantic—Northern
Rhodes—Island	Turkish Dominions—Europe
Ribadeo or Rivadeo (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Ribéron (<i>Charente Inf.</i>)	France—without the Mediterranean
Ribnitz	Mecklenburg-Schwerin
Richard (<i>Gironde</i>)	France—without the Mediterranean
Richardais, La (<i>Ille et Vilaine</i>)	“ “
Richibucto	New Brunswick
Richmond	Prince Edward Island
Richmond (<i>Virginia</i>)	United States—Atlantic—Southern
Richmond, New (<i>River St. Lawrence</i>)	Canada
Richmond (<i>Staten Island—New York</i>)	United States—Atlantic—Northern
Riga	Russia—Baltic
Riley—Port	South Australia
Rimilos	Greece
Rimini	Italy—Papal Territories—Adriatic
Rimouski (<i>River St. Lawrence</i>)	Canada
Rinkjóbíng (<i>Jutland</i>)	Denmark Proper
Rio (<i>Island of Elba</i>)	Italy—Tuscany
Rio Bento, Banto, or Brass Town	West Coast of Africa
Bravo del Norte (<i>Texas</i>)	United States—Atlantic—Southern
Bueno	British W. India Islands—Jamaica
Bueno	Chili
Cacheo	Western Africa—Portuguese
Calacalla or Gualaquala	Chili
Caribe (<i>Cumana</i>)	Venezuela
Colorado (<i>Gulf of California</i>)	Mexico—Pacific
Doce	Brazil
Dulce (<i>Guatemala</i>)	Central America—Atlantic
Grande (<i>Texas</i>)	United States—Atlantic—Southern
Grande or Jeba	West Coast of Africa
Grande or Sao José do Norte	Brazil
Gualaquala	Chili
Hacha	New Granada—Atlantic
Janeiro or St. Sebastian	Brazil
Ligua	Chili
Matina (<i>Cartago—Costa Rica</i>)	Central America—Atlantic
Núñez	West Coast of Africa
Pongas or Ponga	“ “
Salado (<i>Buenos Ayres</i>)	Argentine Confederation
Tamarinda (<i>Nicaragua</i>)	Central America—Pacific
Tinto (<i>Honduras</i>)	“ Atlantic
Volta	Gold Coast—British
Ripen or Ribe (<i>Slesvig</i>)	Denmark
Risch (<i>Black Sea</i>)	Turkish Dominions—Natalia
Ristigouche	New Brunswick
Ritenbenk (<i>Greenland</i>)	Denmark
Ritri	Turkish Dominions—Natalia
Ritzebuttel	Hanseatic Towns—Hamburg
Riva de Cella (<i>Bay of Biscay</i>)	Spain—without the Mediterranean

PORTS.	COUNTRIES TO WHICH BELONGING.
Rivadeo (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Rivaux, Les (<i>Charente Inf.</i>) . . .	France “
Rive Doux (<i>Charente Inf.</i>) . . .	“ “
Riverhead (<i>Long Island—New York</i>) . . .	United States—Atlantic—Northern
River Amoor	Russia—North Pacific Ocean
Aracan (<i>Akyab</i>)	India—British Possessions—Bengal
Beaver	Nova Scotia
Benin	West Coast of Africa
Benoce	Nova Scotia
Bento or Brass	West Coast of Africa
Black	New Brunswick
Black	British W. India Islands—Jamaica
Black or Tinto (<i>Honduras</i>) . . .	Central America—Atlantic
Blanche (<i>River St. Lawrence</i>) . . .	Canada
Bonaventure	“
Bonny	West Coast of Africa
Brass	“
Buffalo	British Kaffraria—British
Cacheo	Western Africa—Portuguese
Calacalla	Chili
Cameroons	West Coast of Africa
Casamanza	“
Cestos or Sesters	“
Chupat	Patagonia—Atlantic
Cockboro	Sierra Leone
Colorado (<i>Gulf of California</i>) . . .	Mexico—Pacific
Columbia or Oregon (<i>Oregon</i>) . . .	United States—Pacific
Compoene	West Coast of Africa
Congo or Zaire	Western Africa—Portuguese
Cunene	West Coast of Africa
Escardos	“
Escoumanes (<i>Riv. St. Lawrence</i>) . . .	Canada
Essequibo	British Guiana
Eyder (<i>Holstein</i>)	Denmark
Fall (<i>Massachusetts</i>)	United States—Atlantic—Northern
Flat	Prince Edward Island
Forcados or Warree	West Coast of Africa
Fraser	British Columbia
Gaboon	West Coast of Africa
Gallinos	“
Grand	Prince Edward Island
Great (<i>Mosquito Coast</i>)	Central America—Atlantic
Green (<i>River St. Lawrence</i>) . . .	Canada
Gualaquala	Chili
Hooghly	India—British Possessions—Bengal
Hunte	Oldenburg
Hunter	New South Wales
Ipalia	Mexico—Pacific
Jahde	Oldenburg
James (<i>Virginia</i>)	United States—Atlantic—Southern
Jebe	West Coast of Africa

	PORTS	COUNTRIES TO WHICH BELONGING,
River	Joliba or Niger	West Coast of Africa
	Kei	British Kaffraria—British
	Malacouri	West Coast of Africa
	Mapoota	East " Native States
	Maroni or Marrowyne	Dutch Guiana
	Metis (<i>River St. Lawrence</i>)	Canada
	Murray	South Australia
	Mutlah	India—British Possessions—Bengal
	Niger, Quorra, or Joliba	West Coast of Africa
	Nun (<i>Mouth of the Niger</i>)	"
	Nuñez	"
	Orange or Gáriepe	Cape of Good Hope—British
	Oregon (<i>Oregon</i>)	United States—Pacific
	Orinoco	Venezuela
	Ottawa	Canada
	Patook (<i>Mosquito Coast</i>)	Central America—Atlantic
	Parana	Argentine Confederation
	Pearl (<i>Louisiana</i>)	United States—Atlantic—Southern
	Peddair (<i>Circars</i>)	India—British Possessions—Madras
	Pei-ho (<i>Pe-cheli</i>)	China
	Petchora (<i>Arctic Ocean</i>)	Russia
	Pisagua	Peru
	Pocmouche	New Brunswick
	Pongas	West Coast of Africa
	Quorra or Joliba	"
	Roman (<i>Honduras</i>)	Central America—Atlantic
	Saguenay (<i>River St. Lawrence</i>)	Canada
	Salado (<i>Buenos Ayres</i>)	Argentine Confederation
	San Francisco	Brazil
	Saramacca (<i>Surinam</i>)	Dutch Guiana
	Sarstoon (<i>Guatemala</i>)	Central America—Atlantic
	Scarcies	Sierra Leone
	Segovia or Wanx (<i>Honduras</i>)	Central America—Atlantic
	Sesters	West Coast of Africa
	Sette (<i>Loango</i>)	"
	Sherboro	"
	Sonapore (<i>Circars</i>)	India—British Possessions—Madras
	St. Martin (<i>Mouth of the Ebro</i>)	Spain—Mediterranean
	St. Mary's	Nova Scotia
	Stor	Denmark—Slesvig and Holstein, &c.
	Swan	West Australia
	Tartigo (<i>River St. Lawrence</i>)	Canada
	Tusket	Nova Scotia
	Umgazi	British Kaffraria—British
	Umtata	" "
	Uspanapan	Mexico—Atlantic
	Verte (<i>River St. Lawrence</i>)	Canada
	Volta	British Possessions—Gold Coast
	Waikato	New Zealand
	Wanx or Segovia (<i>Honduras</i>)	Central America—Atlantic
	Warree	West Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
River Ypala	Mexico—Pacific
Zaire	West Africa—Portuguese
Rivière aux Raisins	Canada
des Moulins	"
du Loup (<i>River St. Lawrence</i>)	"
Verte (<i>River St. Lawrence</i>)	"
Rivoli Bay	South Australia
Rize, Rizeh, or Risch (<i>Black Sea</i>)	Turkish Dominions—Natalia
Road Harbour	British W. India Islands—Tortola
Roatan (<i>Bay Islands—Honduras</i>)	Central America—Atlantic
Robertsfors or Roborsfors	Sweden—Baltic
Robe Town	South Australia
Robins Town (<i>Maine</i>)	United States—Atlantic—Northern
Rochdu (<i>Morbihan</i>)	France—without the Mediterranean
Roche Bernard, La (<i>Morbihan</i>)	" "
Rochefort (<i>Charente Inf.</i>)	" "
Rochelle, La (<i>Charente Inf.</i>)	" "
Roches Grandes et Petites	" "
Rochester (<i>Lake Ontario</i>)	United States—Atlantic—Northern
Rockingham	West Australia
Rod	Sweden—without the Baltic
Rodbye (<i>Laaland</i>)	Denmark Proper
Rodosto (<i>Sea of Marmora</i>)	Turkish Dominions—Europe
Rodrigue or Diego Ruys—Island	Mauritius
Roeskilde (<i>Zealand</i>)	Denmark Proper
Rogösnizza (<i>Dalmatia</i>)	Italy—Austrian Territories
Rohur (<i>Cutch</i>)	India—British Possessions—Bombay
Romana	Hayti and the Dominican Republic
Roman River (<i>Honduras</i>)	Central America—Atlantic
Romo or Römöe—Island (<i>Slesvig</i>)	Denmark
Romsdal	Norway
Rondeau (<i>Lake Erie</i>)	Canada
Ronne (<i>Island of Bornholm</i>)	Denmark Proper
Ronnebeck	Hanover
Ronneby	Sweden—Baltic
Ronnedy (<i>Island of Bornholm</i>)	Denmark Proper
Ropo or Orope	Greece
Roquetas	Spain—Mediterranean
Roree (<i>Sinde—River Indus</i>)	India—British Possessions—Bombay
Rorum	Sweden—Baltic
Rorvig (<i>Zealand</i>)	Denmark Proper
Rosaie, Le (<i>Loire Inf.</i>)	France—without the Mediterranean
Rosanna	Italy—Naples
Rosario (<i>Santa Fé</i>)	Argentine Confederation
Rosas	Spain—Mediterranean
Roscoff (<i>Finisterre</i>)	France—without the Mediterranean
Rose—Island (<i>Settlements, America</i>)	Russia—North Pacific
Roseau or Charlotte Town	British W. India Islands—Dominica
Rosega, Porto (<i>Illyria</i>)	Italy—Austrian Territories
Rosetta or El Rashid	Egypt—Mediterranean
Roseway—Port	Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING.
Ross—Port (<i>Auckland Islands</i>)	Pacific Ocean
Rostock	Mecklenburg-Schwerin
Rostov or Rostoff	Russia—Sea of Azof
Rota	Spain—without the Mediterranean
Rothenburgsort	Hanseatic Towns—Hamburg
Rothenschalm (<i>Finland</i>)	Russia—Baltic
Rotterdam	Holland
Rouen (<i>Seine Inf.</i>)	France—without the Mediterranean
Round—Island (<i>Labrador</i>)	Newfoundland and Labrador
Rouno or Runoe (<i>Gulf of Livonia</i>)	Russia—Baltic
Rouase, Ile (<i>Corsica</i>)	France—Mediterranean
Rovigno (<i>Ilyria</i>)	Italy—Austrian Territories
Rovoliari	Greece
Rowan (<i>Lake Erie</i>)	Canada
Royan (<i>Charente Inf.</i>)	France—without the Mediterranean
Ruapuke—Island	New Zealand
Rubajo (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Rudkjoberg (<i>Langeland</i>)	Denmark Proper
Rudvig (<i>Zealand</i>)	"
Ruelle, La (<i>Eure</i>)	France—without the Mediterranean
Rugaard or Ryegaard (<i>Jutland</i>)	Denmark Proper
Rugen—Island	Prussia
Rugged—Islands	Nova Scotia
Rumili (<i>Black Sea</i>)	Turkish Dominions—Europe
Rum Key	British W. India Islands—Bahamas
Rupert's House (<i>Hudson's Bay</i>)	Hudson's Bay Company's Settlements
Rû—Port (<i>Finisterre</i>)	France—without the Mediterranean
Rûsoer	Norway
Russell	New Zealand
Rustico	Prince Edward Island
Rustringersiel or Rustersiel	Oldenburg
Rutnagherry or Ratnagherry (<i>Concan</i>)	India—British Possessions—Bombay
Ruttebuiler or Ruttebüll (<i>Slesvig</i>)	Denmark
Saardam or Zaandam	Holland
Saba—Island	Dutch W. India Islands—Saba
Sabanqui (<i>Yucatan</i>)	Mexico—Atlantic
Sabine City (<i>Texas</i>)	United States—Atlantic—Southern
Sable—Island	Nova Scotia
Sables d'Olonne (<i>Vendée</i>)	France—without the Mediterranean
Sabye (<i>Zealand</i>)	Denmark Proper
Sackenhausen (<i>Cowland</i>)	Russia—Baltic
Sackett's Harbour (<i>Lake Ontario</i>)	United States—Atlantic—Northern
Sackville	New Brunswick
Saco (<i>Maine</i>)	United States—Atlantic—Northern
Sadashevagur (<i>Malabar</i>)	India—British Possessions—Madras
Sadras	" " "
Sætreburg	Norway
Saffi, Asaffi, Asfi, or Zaffi	Morocco
Safvar	Sweden—Ports within the Baltic
Saghalien—Island	Russia—Ports on the N. Pacific Ocean

PORTS.	COUNTRIES TO WHICH BELONGING.
Sag Harbour (<i>Long Island</i>)	United States—Atlantic—Northern
Sagone (<i>Corfica</i>)	France—Mediterranean
Sagres	Portugal Proper
Sagua la Grande	Spanish W. India Islands—Cuba
Saguenay—River (<i>Riv. St. Lawrence</i>)	Canada
Saïde or Seyde	Syria and Palestine
Sai-Gon	Cochin China
St.—Sainte, San, Santo, or Santa, viz.:—	
Aignaut (<i>Charente Inf.</i>)	France—without the Mediterranean
Ana (<i>Guimaras Island</i>)	India—Philippine Islands—Spanish
Andero (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Andreas—Island and Port	New Granada—Pacific
André de Cubzac (<i>Gironde</i>)	France—without the Mediterranean
Andres	Portugal Proper
Andrew's	New Brunswick
Andrew's Bay	Western Coast of Africa
Anna (<i>Amorgo Island</i>)	Greece
Anna	Dutch W. India Islands—Curaçoa
Anna de Chaves (<i>St. Thomé</i>)	Western Africa—Portuguese
Anna de Tamaulipas	Mexico—Atlantic
Anne (<i>River St. Lawrence</i>)	Canada
Ann's	New Brunswick
Ann's (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Ann's Bay	British W. India Islands—Jamaica
Antioco	Italy—Sardinian Territories
Antonio (<i>Lemnos Island</i>)	Turkish Dominions—Europe
Antonio (<i>Principe Island</i>)	Western Africa—Portuguese
Antonio de Bichuguen	Chili
Antonio—Island	Cape Verde Islands—Portugal
Antonio, Villareal de	Portugal Proper
Antonio Lizardo—Island	Mexico—Atlantic
Antony or Axim	Dutch Possessions—Gold Coast
Armel (<i>Morbihan</i>)	France—without the Mediterranean
Augustine (<i>Florida</i>)	United States—Atlantic—Southern
Barbara (<i>California</i>)	" Pacific
Bartholomew or Barts—Island	Swedish West India Islands
Blas	Mexico—Pacific
Bonnet (<i>Charente Inf.</i>)	France—without the Mediterranean
Briac (<i>Ille et Vilaine</i>)	" "
Brieucor Brieux (<i>Côtes du Nord</i>)	" "
Carlos (<i>Island of Chiloe</i>)	Chili
Carlos de Monterey (<i>California</i>)	United States—Pacific
Carlos de Rapita	Spain—Mediterranean
Cast (<i>Côtes du Nord</i>)	France—without the Mediterranean
Catharina—Island	Brazil
Catherine's (<i>Welland Canal</i>)	Canada
Catherine's Island (<i>Georgia</i>)	United States—Atlantic—Southern
Chamas (<i>Bouches du Rhône</i>)	France—Mediterranean
Christopher or St. Kitts—Island	British West India Islands
Croix or Cruz—Island	Danish W. I. Islands—St. Croix
Cruz (<i>Flores Island</i>)	Portugal—Azores

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Cruz (<i>Graciosa Island</i>)	Portugal—Azores
Cruz (<i>Palma Island</i>)	Spain—Canary Islands
Cruz (<i>Teneriffe Island</i>)	“ “
Cruz or Agadir	Spanish Ports in Northern Africa
Cruz	“ W. India Islands—Cuba
Cruz	Danish W. India Islands—St. Croix
Cruz (<i>California</i>)	United States—Pacific
Cypriano (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
David	Prince Edward Island
David's or Freewill Islands	India—Native Territories
Denis (<i>Charente Inf.</i>)	France—without the Mediterranean
Denis	Bourbon
Diego (<i>California</i>)	United States—Pacific
Domingo	Hayti and the Dominican Republic
Dominica or Hiwaoa (<i>French</i>)	Islands in the Pacific—Marquesas
Elena-Punta	Ecuador
Elme (<i>Bouches du Rhône</i>)	France—Mediterranean
Espiritu	Spanish W. India Islands—Cuba
Estépe or Estépe (<i>Gironde</i>)	France—without the Mediterranean
Estevan de Pravia (<i>B. of Biscay</i>)	Spain “
Eustatius—Island	Dutch West India Islands
Fé de Bogota	New Grenada—Atlantic
Felipe	Venezuela
Felipe or Philip de Benguela	Western Africa—Portuguese
Fellu de Guixols	Spain—Mediterranean
Fernando	British W. India Islands—Trinidad
Fernando	Mexico—Atlantic
Filipe	Bolivia
Florent or Fiorenzo (<i>Corsica</i>)	France—Mediterranean
Francis (<i>River St. Lawrence</i>)	Canada
Francisco (<i>Yerba Buena Bay</i>)	United States—Pacific
Froult (<i>Charente Inf.</i>)	France—without the Mediterranean
Gallan—Island	Peru
George (<i>Mouth of the Danube</i>)	Turkish Dominions—Europe
George or Freetown	Sierra Leone
George	New Brunswick
George, Bay of	Newfoundland
George, Bay of	Patagonia—Atlantic
George del Mina or Elmina	Dutch Possessions—Gold Coast
George, Fort	India—British Possessions—Madras
George, Fort (<i>Lake Ontario</i>)	Canada
George or Jorge—Island	Portugal—Azores
George's	British W. India Islands—Grenada
George's	Bermudas
Georges, Cros (<i>Var</i>)	France—Mediterranean
Georges de Didonne (<i>Charente</i>)	France—without the Mediterranean
Georges du Doubet (<i>Charente</i>)	“ “
Germain-sur-Ay (<i>Manche</i>)	“ “
Gilles (<i>Vendée</i>)	“ “
Giorgio (<i>Lesina—Dalmatia</i>)	Italy—Austrian Territories
Helena—Island	St. Helena

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Helena Tonnara . . .	Italy—Sicily
Helier (<i>Jersey</i>) . . .	Channel Islands
Iago Island . . .	Cape Verde Islands—Portuguese
Iago or Ribeira Grande . . .	" " "
Iago or Santiago de Cuba . . .	Spanish W. India Islands—Cuba
Iago (<i>Texas</i>) . . .	United States—Atlantic—Southern
Isabel (<i>Texas</i>) . . .	" " "
Isabel de Coamo . . .	Spanish W. I. Islands—Porto Rico
Isabella or Port Clarence . . .	Fernando Po
Isidore . . .	Greece
Jago—Island . . .	Cape Verde Islands—Portuguese
Jago, Brazos de (<i>Texas</i>) . . .	United States—Atlantic—Southern
Jago de Cuba . . .	Spanish W. India Islands—Cuba
Jean d'Acre . . .	Syria and Palestine
Jean de Luz (<i>Basses Pyrénées</i>) . . .	France—without the Mediterranean
Jean du Mont (<i>Vendée</i>) . . .	" " "
Joao or Brava—Island . . .	Cape Verde Islands—Portuguese
Joao da Foz (<i>Oporto</i>) . . .	Portugal Proper
Joao de Macahé . . .	Brazil
Joao de Parahyba . . .	"
John—Island . . .	Danish W. India Islands—St. John
John's . . .	Newfoundland
John's . . .	New Brunswick
John's . . .	British W. India Islands—Antigua
John's (<i>Florida</i>) . . .	United States—Atlantic—Southern
Jorge dos Ilheos . . .	Brazil
Jorge—Island . . .	Portugal—Azores
José de Buenavista (<i>Ponay</i>) . . .	India—Philippine Islands—Spanish
José de Cabo (<i>Gulf of California</i>) . . .	Mexico—Pacific
José de Guatemala . . .	Central America—Pacific
José de Lambayeque . . .	Peru
José do Norte . . .	Brazil
Joseph (<i>Florida</i>) . . .	United States—Atlantic—Southern
Juan Bautista or Villa Hermosa . . .	Mexico—Atlantic
Juan del Norte . . .	Central America—Pacific
Juan de los Remedios . . .	Spanish W. India Islands—Cuba
Juan del Sur (<i>Nicaragua</i>) . . .	Central America—Pacific
Juan de Nicaragua or Gray Town . . .	" Atlantic
Juan de Porto Rico . . .	Spanish W. India Isls.—Porto Rico
Jullien (<i>Landes</i>) . . .	France—without the Mediterranean
Kitts or Christopher—Island . . .	British W. India Islands—St. Kitts
Laurent (<i>Pyrénées Orientales</i>) . . .	France—Mediterranean
Lawrence or Brigus . . .	Newfoundland
Lorenzo or Amapalla (<i>Salvador</i>) . . .	Central America—Pacific
Lorenzo (<i>Veragua</i>) . . .	New Granada—Pacific
Louis . . .	Hayti
Louis—Isle and Fort . . .	French Possessions in Senegambia
Lucar or San Lucar de Barrameda . . .	Spain—without the Mediterranean
Lucar de Guadiana . . .	"
Lucea . . .	British W. India Islands—Jamaica
Lucia—Island . . .	Cape Verde Islands—Portuguese

PORT.	COUNTRIES TO WHICH BELONGING.
St.—Lucia—Island . . .	British W. India Islands—St. Lucia
Lucia—Port or Bay . . .	East Coast of Africa—Native States
Luis (<i>Guatemala</i>) . . .	Central America—Pacific
Luis de Maranhão . . .	Brazil
Luis Obispo (<i>California</i>) . . .	United States—Pacific
Malo (<i>Ille et Vilaine</i>) . . .	France—without the Mediterranean
Marc . . .	Hayti
Margarethen (<i>on the Elbe</i>) . . .	Denmark—Slesvig and Holstein
Marguerite— <i>Ile (Var)</i> . . .	France—Mediterranean
Maria (<i>Gulf of Tehuantepec</i>) . . .	Mexico—Pacific
Maria or Mary's Island . . .	Portugal—Azores
Maria (<i>Bay of Concepcion</i>) . . .	Chili
Maria, Puerto de . . .	Spain—without the Mediterranean
Marie or Ile Madame St. Marie	Madagascar—French Possessions
Mark or Marc . . .	Hayti
Mark's (<i>Florida</i>) . . .	United States—Atlantic—Southern
Marta . . .	New Granada—Atlantic
Martin (<i>Ile de Rhé</i>) . . .	France—without the Mediterranean
Martinho . . .	Portugal Proper
Martin—Island . . .	{ French W. India Isls.—St. Martin Dutch “ “
Martin (<i>Mouth of the Ebro</i>) . . .	Spain—Mediterranean
Mary's or Puerto de Santa Maria . . .	“ without the Mediterranean
Mary's (<i>Maryland</i>) . . .	United States—Atlantic—Southern
Mary's (<i>Georgia</i>) . . .	“ “ “
Mary's Island . . .	Portugal—Azores
Mary's Island . . .	British Possessions on the Gambia
Mary's River . . .	Nova Scotia
Mateo . . .	Mexico—Pacific
Maura—Island and Port . . .	Ionian Islands
Maxime (<i>Var</i>) . . .	France—Mediterranean
Michael or Miguel—Island . . .	Portugal—Azores
Michel (<i>Vendée</i>) . . .	France—without the Mediterranean
Miguel . . .	Chili
Miguel—Island . . .	Portugal—Azores
Nazaire (<i>Loire Inf.</i>) . . .	France—without the Mediterranean
Nazaire (<i>Var</i>) . . .	“ Mediterranean
Nicolas (<i>Finisterre</i>) . . .	“ without the Mediterranean
Nicolas . . .	Peru
Nicolo (<i>Cerigo Island</i>) . . .	Ionian Islands
Nicolo del Lido . . .	Italy—Austrian Territories—Venetia
Nicolo—Island . . .	Cape Verde Islands—Portuguese
Nikolafa or Shefkatil . . .	Russia—Black Sea and Sea of Azof
Pantelermon . . .	Greece
Pardou (<i>Gironde</i>) . . .	France—without the Mediterranean
Paul . . .	Bourbon
Paulo de Loando (<i>Angola</i>) . . .	Western Africa—Portuguese
Pedro (<i>California</i>) . . .	United States—Pacific
Pedro . . .	Brazil
Peter's or Pierre (<i>Guernsey</i>) . . .	Channel Islands
Peter's . . .	New Brunswick

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Peter's (<i>Cape Breton</i>) . . .	Nova Scotia and Cape Breton
Petersburg . . .	Russia—Baltic
Philip de Benguela . . .	Western Africa—Portuguese
Pierre (<i>Guernsey</i>) . . .	Channel Islands
Fierro (<i>Ile d'Oleron</i>) . . .	France—without the Mediterranean
Pierre (<i>River St. Lawrence</i>) . . .	Canada
Pierre . . .	French W. India Isls.—Martinique
Pierre—Island . . .	French Possessions in N. America
Pietro—Island . . .	Italy—Sardinia
Pola . . .	Spain—Mediterranean
Pol de Leon (<i>Finisterre</i>) . . .	France—without the Mediterranean
Raphaël (<i>Var</i>) . . .	" Mediterranean
Régis (<i>River St. Lawrence</i>) . . .	Canada
Remo . . .	Italy—Sardinian Territories—Genoa
Rosa de los Andes . . .	Chili
Salvador or Guanahani—Island . . .	British W. India Islands—Bahamas
Salvador (<i>Salvador</i>) . . .	Central America—Pacific
Salvador or Bahia . . .	Brazil
Samparissa . . .	Greece
Sauveur (<i>Calvados</i>) . . .	France—without the Mediterranean
Sebastian (<i>Bay of Biscay</i>) . . .	Spain "
Sebastian (<i>Gomera Island</i>) . . .	Spain—Canary Islands
Sebastian or Rio Janeiro . . .	Brazil
Servan (<i>Ille et Vilaine</i>) . . .	France—without the Mediterranean
Seurin d'Uzet (<i>Charente Inf.</i>) . . .	" "
Simons . . .	New Brunswick
Stefano . . .	Italy—Tuscany
Stefano . . .	" Sicily
Stephen's . . .	New Brunswick
Suliac (<i>Ille et Vilaine</i>) . . .	France—without the Mediterranean
Thoma (<i>Guatemala</i>) . . .	Central America—Atlantic
Thomas or Thomé—Island . . .	Western Africa—Portuguese
Thomas—Island . . .	Danish West India Islands
Thomé (<i>Goa—Malabar</i>) . . .	India—Portuguese
Trojan (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Tropez (<i>Var</i>) . . .	" Mediterranean
Ubes or Setubal . . .	Portugal Proper
Vaast or Waaat (<i>Manche</i>) . . .	France—without the Mediterranean
Valery-en-Caux (<i>Seine Inf.</i>) . . .	" "
Valery-sur-Somme (<i>Somme</i>) . . .	" "
Vincente de la Barquera . . .	Spain "
Vincent—Island . . .	Cape Verde Islands—Portuguese
Vincent—Island . . .	British W. India Islands—St. Vincent
Vincent—Port . . .	Chili
Vivien (<i>Gironde</i>) . . .	France—without the Mediterranean
Ygnacio de Agaña (<i>Guajan Isl.</i>) . . .	India—Philippine and Ladrone Isls.
Saintes (<i>on the Charente</i>) . . .	France—without the Mediterranean
Salabrena . . .	Spain—Mediterranean
Salado River (<i>Buenos Ayres</i>) . . .	Argentine Confederation
Salahora or Salaora (<i>Albania</i>) . . .	Turkish Dominions—Europe
Salamis or Koulouri—Island . . .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Salangore or Salengore (<i>Malacca</i>)	India—Singapore, &c.—British
Salayer Islands	" Dutch Poss.—Indian Seas
Saldanha Bay	Cape of Good Hope—British
Salem (<i>Massachusetts</i>)	United States—Atlantic—Northern
Salengore (<i>Malacca</i>)	India—Singapore, &c.—British
Salerno	Italy—Naples
Salinas Bay or Las Salinas (<i>Costa Rica</i>)	Central America—Pacific
Salines (<i>Ille et Vilaine</i>)	France—without the Mediterranean
Salins d'Hyères (<i>Var</i>)	" Mediterranean
Salles or Sla	Morocco
Sallenelles (<i>Calvados</i>)	France—without the Mediterranean
Sallora or Salahora (<i>Albania</i>)	Turkish Dominions—Europe
Saloe	Spain—Mediterranean
Saloman or Solomon Islands	Islands in the Pacific
Salon (<i>Port of Reus</i>)	Spain—Mediterranean
Salona or Amphissa	Greece
Salonica (<i>Mediterranean</i>)	Turkish Dominions—Europe
Saloe (<i>Zealand</i>)	Denmark Proper
Saltölen or Saltöllen	Norway
Saltkällan or Saltkälla	Sweden—without the Baltic
Salt Kay (<i>Turks Islands</i>)	British W. India Isla.—Turks Isls.
Samalangan	India—Dutch Possessions—Sumatra
Samana	St. Domingo—Spanish
Samanco or Huanhaco	Peru
Samar or Ybatão—Island	India—Philippine Islands—Spanish
Samarang	India—Dutch Possessions—Java
Sambas (<i>Borneo</i>)	" " Indian Seas
Samboangan (<i>Mindanao Island</i>)	India—Philippine Islands—Spanish
Sambro	Nova Scotia
Samos	Pacific—Navigators Island
Samodi or Simoda (<i>Nippon Island</i>)	Japan
Samos—Island	Turkish Dominions—Europe
Sampit	India—Native Territories—Borneo
Samsöe or Samsó—Island	Denmark Proper
Samsoun or Sanson (<i>Black Sea</i>)	Turkish Dominions—Natalia
Sana	Peru
Sana—Fort (<i>Zambese River</i>)	East Coast of Africa—Portugal
Sandalwood or Paou—Island	Fiji Islands—Pacific
Sandamn or Sanhamn	Sweden—Baltic
Sandarne	" "
Sandbye or Sundbye	Norway
Sande or Sandöe	Sweden—Baltic
Sande	Norway
Sanderhoe or Sunderhoe	Denmark Proper
Sanderlik	Turkish Dominions—Natalia
Sandifjord	Norway
Sandöe	Sweden—Baltic
Sandöe—Island (<i>Faroer Islands</i>)	Denmark
Sandowey (<i>Aracan</i>)	India—British Possessions—Bengal
Sandriken	Sweden—Baltic
Sandrili	Turkish Dominions—Natalia

PORTS.	COUNTRIES TO WHICH BELONGING.
Sandusky (<i>Lake Erie—Ohio</i>)	United States—Atlantic—Northern
Sandwich (<i>Detroit River</i>)	Canada
Sandwich Bay	West Coast of Africa
Sandwich Islands	Sandwich Islands—Pacific
Sandwig (<i>Bornholm Island</i>)	Denmark Proper
Sandy Point	Brit. W. India Isls.—St. Christopher
Sangye	India—Native Territories—Celebes
Sanneis or Sannös	Sweden—without the Baltic
Sannesund	Norway
Sannikeda	"
Sansonate (<i>Salvador</i>)	Central America—Pacific
Sansum	Sweden
Santa	Peru
Santander (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Santarem (<i>on the Amazon</i>)	Brazil
Santecomapan	Mexico—Atlantic
Santiago or St. Jago (<i>Texas</i>)	United States—Atlantic—Southern
Santiago or St. Jago de Cuba	Spanish W. India Islands—Cuba
Santaña or Sanatña (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Santos	Brazil
Santorini or Santorin—Island	Greece
Santurce (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Sao Borja	Brazil
Sapmeer or Seppemeer	Holland
Sapri	Italy—Naples
Sapy	India—Native Territories—Sumbawa
Saramacca—River (<i>Surinam</i>)	Dutch Gulana
Sarawak (<i>Borneo</i>)	India—Native Territories
Sarco	Chili
Sardang	India—Dutch Possessions—Sumatra
Sardo or Castel Sardo	Italy—Sardinian Territories
Sark or Sercq—Island	Channel Islands
Sarnia—Port (<i>Lake Huron</i>)	Canada
Saros or Xeros (<i>Mediterranean</i>)	Turkish Dominions—Europe
Sarpsborg (<i>Sannesund</i>)	Norway
Sarstedt	Hanover
Sarstoon—River (<i>Guatemala</i>)	Central America—Atlantic
Sarzeau (<i>Morbihan</i>)	France—without the Mediterranean
Sastmola (<i>Finland</i>)	Russia—Baltic
Satalieh or Adalia	Turkish Dominions—Natalia
Saul or Sual (<i>Luçon Island</i>)	India—Philippine Islands—Spanish
Saut au Cochon (<i>River St. Lawrence</i>)	Canada
Sauzon (<i>Morbihan</i>)	France—without the Mediterranean
Savana la Mar	St. Domingo
Savanilla	New Granada—Ports on the Atlantic
Savannah (<i>Georgia</i>)	United States—Atlantic—Southern
Savana la Mar	British W. India Islands—Jamaica
Savona	Italy—Sardinian Territories—Genoa
Saxkjöbing (<i>Laaland</i>)	Denmark Proper
Scala (<i>Gulf of Lepanto</i>)	Greece
Scala, La (<i>Patmos Island</i>)	Turkish Dominions—Europe

PORTS.	COUNTRIES TO WHICH BELONGING.
Scalannova or Cussundassi . . .	Turkish Dominions—Natalia
Scalona or Ascalon . . .	Syria and Palestine
Scan, Skaanvig, or Skonevik . . .	Norway
Scanderoon or Alexandretta . . .	Syria and Palestine
Scarborough . . .	British W. India Islands—Tobago
Scarcies—River . . .	Sierra Leone
Scarpanto or Scarpantos—Island . . .	Greece
Schelling or Terschelling—Island . . .	Holland
Scheveningen or Scheveling . . .	"
Schiedam . . .	"
Schlie or Slie Fiord (<i>Slesvig</i>) . . .	Denmark
Schönburg . . .	Mecklenburg-Schwerin
Schouwen—Island . . .	Holland
Schulan (<i>on the Elbe</i>) . . .	Denmark, Slesvig and Holstein
Schulperstel (<i>Holstein</i>) . . .	" "
Schursnon . . .	Holland
Sciacca . . .	Italy—Sicily
Scio, Khio, or Chios—Island . . .	Turkish Dominions—Europe
Scopelos—Island . . .	Greece
Scutari or Skutari (<i>Bosphorus</i>) . . .	Turkish Dominions—Natalia
Scylla . . .	Italy—Naples
Sea Bear Bay . . .	Patagonia—Atlantic
Seagstrom (<i>Iceland</i>) . . .	Denmark
Seal Island . . .	West Coast of Africa
Sebastopol or Sevastopol (<i>Crimea</i>) . . .	Russia—Black Sea
Sebenico (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Sechura . . .	Peru
Seconde or Succondee . . .	British Possessions—Gold Coast
Sedasevaghur (<i>Malabar</i>) . . .	India—British Possessions—Madras
Segna, Zengg, or Zengh (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Segovia or Wanks—River (<i>Honduras</i>) . . .	Central America—Atlantic
Seine, Ile de (<i>Finisterre</i>) . . .	France—without the Mediterranean
Seine or Seyne, La (<i>Var</i>) . . .	" Mediterranean
Selefkeh . . .	Turkish Dominions—Natalia
Seleucia . . .	Syria and Palestine
Selzaete . . .	Belgium
Senegal Settlements . . .	French Possessions in Senegambia
Sephanto or Sippanto . . .	Greece
Seppemeer . . .	Holland
Serampore (<i>on the River Ganges</i>) . . .	India—British Possessions—Bengal
Seregipe del Rey . . .	Brazil
Serena, La, or Coquimbo . . .	Chili
Serine . . .	West Coast of Africa
Serpho, Serfo, or Seriphos—Island . . .	Greece
Sesters or Cestos—River . . .	West Coast of Africa
Sette—River (<i>Loango</i>) . . .	"
Setubal or St. Ubes . . .	Portugal Proper
Seville . . .	Spain—without the Mediterranean
Seychelle—Islands . . .	Mauritius
Sfax or Sfakus . . .	Tunis
Shanghai (<i>Kiang-Nan</i>) . . .	China

PORTS.	COUNTRIES TO WHICH BELONGING.
Shark's Bay	West Australia
Shediac	New Brunswick
Sheet Harbour	Nova Scotia
Shieldsboro (<i>Mississippi</i>)	United States—Atlantic—Southern
Shelburne	Nova Scotia
Shemoque	New Brunswick
Shepody	"
Sherboro—Island and River	West Coast of Africa
Sherbrooke	Nova Scotia
Shershell or Cherchell	Algeria
Ship Harbour	Nova Scotia
Ship Island (<i>Florida</i>)	United States—Atlantic—Southern
Shippegan—Island	New Brunswick
Siack	India—Dutch Possessions—Sumatra
Siam or Yuthai	Siam
Siculiana	Italy—Sicily
Sidermo	" Naples
Siepshavn (<i>Funen</i>)	Denmark Proper
Sierra Leone	Sierra Leone
Sigeau (<i>Aude</i>)	France—Mediterranean
Sigbahjik	Turkish Dominions—Natolia
Siguantanejo or Sihuantenejo	Mexico—Pacific
Sika	Sweden—Baltic
Sikeå	" "
Sikevi	Russia—Black Sea, &c.
Silan (<i>Port of Ysamal, Yucatan</i>)	Mexico—Atlantic
Silebar	India—Dutch Possessions—Sumatra
Silhouette—Island	Mauritius
Silistria (<i>on the Danube</i>)	Turkish Dominions—Europe
Silivri (<i>Sea of Marmora</i>)	" "
Siltö (<i>Island of Gotthland</i>)	Sweden—Baltic
Simonoseki (<i>Nippon Island</i>)	Japan
Simon's Town	Cape of Good Hope—British
Sines	Portugal Proper
Singapore—Island and Town	India—Singapore—British
Sinigaglia	Italy—Papal Territories—Adriatic
Sinkawun	India—Native Territories—Borneo
Sinkel	" Dutch Possessions—Sumatra
Sinope or Sinoube (<i>Black Sea</i>)	Turkish Dominions—Natolia
Sinou or Sinow (<i>Liberi</i>)	Western Coast of Africa
Siphanto or Siphnos—Island	Greece
Sisal (<i>Yucatan</i>)	Mexico—Atlantic
Sisco (<i>Corsica</i>)	France—Mediterranean
Sitjes or Sitgas	Spain—Mediterranean
Sitka (<i>Russo-American Station</i>)	Russia—North Pacific Ocean
Sitkokf, Sikoke, or Xicoco—Island	Japan
Sizeboli (<i>Black Sea</i>)	Turkish Dominions—Natolia
Skaanvig or Skonevik	Norway
Skaga Fiord (<i>Iceland</i>)	Denmark
Skagen (<i>Jutland</i>)	" Proper
Skagestrands (<i>Iceland</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Skanör	Sweden—Baltic
Skattkarr	" "
Skeen	Norway
Skellefteå	Sweden—Baltic
Skeppsvik	" "
Skiathos—Islands	Greece
Skiesberg	Norway
Skien, Schien, or Skeen	"
Skierne (<i>Jutland</i>)	Denmark Proper
Skipper Krogen	Sweden—without the Baltic
Skive (<i>Jutland</i>)	Denmark Proper
Skjelskor (<i>Zealand</i>)	"
Skodsborg (<i>Zealand</i>)	"
Skönwick	Sweden—Baltic
Skyro, Skyros, or Seyros—Island	Greece
Sla or Sailee	Morocco
Slano (<i>Dalmatia</i>)	Italy
Slesvig	Denmark
Slettestrand (<i>Jutland</i>)	" Proper
Sliemunde or Schleimunde (<i>Slesvig</i>)	"
Sluys, Slnis, or L'Ecluse	Holland
Smaagøe	Norway
Smithville (<i>South Carolina</i>)	United States—Atlantic—Southern
Smyrna	Turkish Dominions—Natalia
Snake Island or Anguilla	British W. India Isls.—St. Christopher
Snedkersteen (<i>Zealand</i>)	Denmark Proper
Sneek	Holland
Snoghay (<i>Jutland</i>)	Denmark Proper
Snowhill (<i>Maryland</i>)	United States—Atlantic—Southern
Soatzacoalcos	Mexico—Atlantic
Soccoa, Le (<i>Basses Pyrénées</i>)	France—without the Mediterranean
Society—Islands	Society Islands—Pacific
Socotra—(<i>under the Imam</i>)	East Coast of Africa—Native States
Söderhamn	Sweden—Baltic
Söderköping	" "
Södertelge	" "
Søby (<i>Jutland</i>)	Denmark Proper
Sofala	East Coast of Africa—Portuguese
Soggendahl or Sognedal	Norway
Sogone (<i>Corsica</i>)	France—Mediterranean
Soledad	Venezuela
Solenzara (<i>Corsica</i>)	France—Mediterranean
Soller—Port (<i>Majorca</i>)	Spain—without the Mediterranean
Solor—Island	India—Dutch Possessions
Sölptitzborg or Solvesborg	Sweden—Baltic
Solstadtström	" "
Sombrero (<i>Virgin Islands</i>)	Brit. West India Islands—Tortola, &c.
Sonapore—River (<i>Circars</i>)	India—British Possessions—Madras
Sondahl	Norway
Sønderborg (<i>Island of Alsens—Slesvig</i>)	Denmark
Sonderhoe or Sanderhoe	" Proper

PORTS.	COUNTRIES TO WHICH BELONGING.
Sonderlik	Turkish Dominions—Natalia
Souho (<i>Loango</i>)	West Coast of Africa
Soumeany (<i>Beloochistan</i>)	Persia
Soo-chew or Sou-tcheon (<i>Kiang-Nan</i>)	China
Sooloo or Jolo—Island	India—Philippine Islands—Spanish
Soon	Norway
Soor or Sour (<i>Persian Gulf</i>)	Arabia—Territories of the Imaum
Sophico or Soppicon	Greece
Süraker	Sweden—in the Baltic
Sorel (<i>River St. Lawrence</i>)	Canada
Sorell—Port	Tasmania
Soreltown	"
Sorrento	Italy—Naples
Soto la Marina	Mexico—Atlantic
Souakim or Suakim	Egypt—Red Sea
Soubise (<i>Charente Inf</i>)	France—without the Mediterranean
Soudak (<i>Crimea</i>)	Russia—Black Sea, &c.
Soujouk or Sudjouk-Kaleh	" "
Soukgoum-Kaleh or Sukkam-Kaleh	" "
Souma or Suma (<i>White Sea</i>)	Russia—White Sea
Soung (<i>Sooloo Islands</i>)	India—Philippine Islands—Spanish
Sour or Tyre	Syria and Palestine
Sourabaya	India—Dutch Possessions—Java
Sourka	Greece
Sourpi	"
Sousa or Sousee	Tunis
Soutcheou or Soo-chew (<i>Kiang-Nan</i>)	China
Southampton (<i>Lake Huron</i>)	Canada
Souvachi (<i>Circassia</i>)	Russia—Black Sea, &c.
Sovde	Norway
Spalatro (<i>Port of Bosnia—Dalmatia</i>)	Italy—Austrian Territories
Speccia	Italy—Sardinian Territories—Genoa
Speight's Town	British W. India Islands—Barbadoes
Spencer's Bay	West Coast of Africa
Spezzia or Speccia	Italy—Sardinian Territories—Genoa
Spezzia, Spetzia, or Petza—Island	Greece
Stade	Hanover
Stampalia or Astropalala—Island	Turkish Dominions—Europe
Stanchio—Island	" "
Stanhope	Prince Edward Island
Stanley—Port (<i>Lake Erie</i>)	Canada
Stanley (<i>Port Wilkam</i>)	Falkland Islands
Staten—Island (<i>New York</i>)	United States—Atlantic—Northern
Staten—Island	Patagonia—Atlantic
Stathelle	Norway
Stavanger	"
Stavoren	Holland
Stavro—Port (<i>Tino Is'and</i>)	Greece
Steenbergen	Holland
Steg (<i>Island of Moen</i>)	Denmark Proper
Steilacoom (<i>Oregon</i>)	United States—Pacific

PORTS.	COUNTRIES TO WHICH BELONGING.
Steinberghaf or Stinberg (<i>Holstein</i>)	Denmark
Steinhausersiel	Oldenburg
Steinwarder	Hanseatic Towns—Hamburg
Stenco—Island	Turkish Dominions—Europe
Stenfors	Sweden—Baltic
Stenia or Isteniah (<i>Bosphorus</i>)	Turkish Dominions—Europe
Stettin (<i>River Port</i>)	Prussia
Stevelt (<i>Slesvig</i>)	Denmark
Stevnsklint (<i>Zealand</i>)	Denmark Proper
Stewart's Island	New Zealand
Stikkesholm (<i>Iceland</i>)	Denmark
Stistrup (<i>Jutland</i>)	Denmark Proper
Stockholm	Sweden—Baltic
Stolpe	Prussia
Stolpemünde	"
Stonington (<i>Connecticut</i>)	United States—Atlantic—Northern
Storah or Philippeville Storah	Algeria
Store Hedenge or Roding (<i>Zealand</i>)	Denmark Proper
Stor River (<i>Holstein</i>)	Denmark
Stoura (<i>Island of Negropont</i>)	Greece
Straits of Canso	Nova Scotia
Stralsünd	Prussia
Strandegaard (<i>Zealand</i>)	Denmark Proper
Stratiotiki (<i>Harbour of Athens</i>)	Greece
Stretel	Sweden—without the Baltic
Strohansersiel	Oldenburg and Knipphausen
Stromöe—Island (<i>Faroer Islands</i>)	Denmark
Stromsholm	Sweden—Baltic
Stromsöe—Island	Iceland and Faroer Islands
Strömstad	Sweden—Ports without the Baltic
Strue (<i>Jutland</i>)	Denmark Proper
Stubbekjöbing (<i>Falster</i>)	"
Stukeley	Prince Edward Island
Stylis	Greece
Suadeiah or Suedia	Syria and Palestine
Suakim	Egypt—Red Sea
Suances (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Succadana	India—Native Territories—Borneo
Suderhöe—Island (<i>Faroer Islands</i>)	Denmark
Sudjouk-Kaleh	Russia—Black Sea, &c.
Sud, Le (<i>Vendée</i>)	France—without the Mediterranean
Sudvesthorn (<i>Slesvig</i>)	Denmark
Suedia or Selencia	Syria and Palestine
Suera or Mogadore	Morocco
Suez	Egypt—Ports on the Red Sea
Sukkam-Kaleh	Russia—Black Sea, &c.
Sukkertoppen (<i>Greenland</i>)	Denmark
Sulina (<i>Mouth of the Danube</i>)	Turkish Dominions—Europe
Suma	Russia—White Sea
Sumango	East Coast of Africa—Native States
Sumba—Island	India—Native Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Sumbawa—Island	India—Native Territories
Sumenap	“ Dutch Possessions
Sunbury (<i>South Carolina</i>)	United States—Atlantic—Southern
Sundal	Norway
Sundbye or Sandbye	“
Sundswall	Sweden—Baltic
Sungora or Suukla	Siam
Sur or Tsur	Syria and Palestine
Surat	India—British Possessions—Bombay
Surinam, Colony of	Dutch Guiana
Susa	Tunis
Suscínio (<i>Morbihan</i>)	France—without the Mediterranean
Svaneke (<i>Island of Bornholm</i>)	Denmark Proper
Svanholm (<i>Zealand</i>)	“
Svelvig	Norway
Sven-chew or Tsuen-tcheou (<i>Fokien</i>)	China
Svendborg (<i>Funen</i>)	Denmark Proper
Swan Islands (<i>Honduras</i>)	Central America—Atlantic
Swan River	West Australia
Swanborough (<i>North Carolina</i>)	United States—Atlantic—Southern
Swartow or Swatow (<i>Quang-Tong</i>)	China
Swartwick	Sweden—Baltic
Sweaborg (<i>Finland</i>)	Russia
Swinemünde (<i>Stettin</i>)	Prussia
Sychinos—Island	Greece
Sydenham (<i>Lake Huron</i>)	Canada
Syd-Krogøe	Norway
Sydney (<i>Port Jackson</i>)	New South Wales
Sydney (<i>Cape Breton</i>)	Nova Scotia and Cape Breton
Sylt or Syltøe—Island (<i>Slesvig</i>)	Denmark
Sylte	Norway
Symi or Simi—Island	Turkish Dominions—Europe
Syracuse	Italy—Sicily
Syra—Island and Port	Greece
Taars (<i>Laaland Island</i>)	Denmark Proper
Tabarkah	Tunis
Tabasca	Venezuela
Tabasco	Mexico—Atlantic
Tabing Tingie	India—Dutch Possessions—Sumatra
Table Bay	Cape of Good Hope—British
Tacames or Atacames	Ecuador
Tackararee	Dutch Possessions—Gold Coast
Tacna. <i>See Arica.</i>	
Tadousac (<i>Saguenay River</i>)	Canada
Tafelan	Morocco
Tagal or Tegal	India—Dutch Possessions—Java
Taganrog	Russia—Black Sea, &c.
Tahiti or Otaheite	Society Islands—Pacific—French
Taipan	Mexico—Pacific
Taiwan (<i>Island of Formosa</i>)	China

PORTS.	COUNTRIES TO WHICH BELONGING.
Tajurrah	East Coast of Africa—Native States
Talamone	Italy—Tuscany
Talanti or Atalante (<i>Negropont</i>)	Greece
Talcabuan (the Port of Concepcion)	Chili
Taling (<i>Slesvig</i>)	Denmark
Tallapow	India—Dutch Possessions—Sumatra
Tallemansar	" British " Ceylon
Talmont (<i>Vendée</i>)	France—without the Mediterranean
Taltal	Chili
Taman	Russia—Black Sea, &c.
Tamandare	Brazil
Tamarida (<i>Island of Socotra</i>)	East Coast of Africa—Native States
Tamarinde River (<i>Nicaragua</i>)	Central America—Pacific
Tamatave	Madagascar—Native Territory
Tamaulipas, Santa Anna de	Mexico—Atlantic
Taniagua	" "
Tampa (<i>Florida</i>)	United States—Atlantic—Southern
Tampico or Tamaulipas	Mexico—Atlantic
Tana	Norway
Tancarville (<i>Seine Inf.</i>)	France—without the Mediterranean
Tangati (<i>under the Imam</i>)	East Coast of Africa—Native States
Tangiers	Morocco
Tangucherry (<i>Malabar</i>)	India—Brit. Possessions—Madras
Tankaria Bunder (<i>Gujerat</i>)	" " Bombay
Tannah Daret	India—Native Territories—Borneo
Tanque	Chili
Tantamquerry	British Possessions—Gold Coast
Tantura	Syria and Palestine
Taormina	Italy—Sicily
Tappahannock (<i>Virginia</i>)	United States—Atlantic—Southern
Tappanoely	India—Dutch Possessions—Sumatra
Taranaki	New Zealand
Taranto	Italy—Naples
Tarifa	Spain—Mediterranean
Tarragona	" "
Tarrajalejo (<i>Fuertaventura Island</i>)	Spain—Canary Islands
Tarranger	Norway
Tarsus or Tersous	Turkish Dominions—Natalia
Tartigo—River (<i>Riv. St. Lawrence</i>)	Canada
Tarvizad	Norway
Tasie or Tessing	British Possessions—Gold Coast
Tatmagush or Tatmagouche	Nova Scotia
Tatta (<i>River Indus—Sinde</i>)	India—British Possessions—Bombay
Taui or Atooi—Island	Islands in the Pacific—Sandwich Is.
Tauranga—Port	New Zealand
Tavira or Tavila	Portugal Proper
Tavoy (<i>Tenasserim</i>)	India—Singapore, &c.—British
Tchanderli	Turkish Dominions—Natalia
Tchaou-cheou (<i>Quang-Tong</i>)	China
Teaki, Thiaki, or Ithaca—Island	Ionian Islands
Teche (<i>Louisiana</i>)	United States—Atlantic—Southern

PORTS.	COUNTRIES TO WHICH BELONGING.
Tecoluta	Mexico—Atlantic
Teekalet (<i>Puget Sound—Oregon</i>)	United States—Pacific
Tegal	India—Dutch Possessions—Java
Tegani (<i>Island of Samos</i>)	Turkish Dominions—Europe
Tegualemu	Chili
Tehuantepec	Mexico—Pacific
Tein-Sing (<i>Peiho River—Pecheli</i>)	China
Tekrang	India—Native Territories—Borneo
Telapow or Tallapow	“ Dutch Possessions—Sumatra
Tellicherry (<i>Mulibar</i>)	“ British Possessions—Madras
Teloban	Siam
Temeni	Greece
Temma	British Possessions—Gold Coast
Tenasserim	India—Singapore, &c.—British
Tenedos—Island	Turkish Dominions—Europe
Teneriffe—Island	Spain—Canary Islands
Tenès or Tennez	Algeria
Teng-Chew (<i>Shang-Tung</i>)	China
Tennez, Tenès, or Duis	Algeria
Tenos—Island	Greece
Terceira—Island	Portugal—Azores
Tereboli or Triboli (<i>Black Sea</i>)	Turkish Dominions—Natalia
Tergoea, Tergouw, or Gouda	Holland
Termini	Italy—Sicily
Termoli	“ Naples
Termonde	Belgium
Termunterziel	Holland
Ternate—Island	India—Dutch Possessions
Terneuse or Terneuzen	Holland
Terracina	Italy—Papal Territories—Mediterr.
Terra Nova	Italy—Sicily
Terravieja or Tierra Vieja	Spain—Mediterranean
Terschelling or Schelling—Island	Holland
Tersous	Turkish Dominions—Natalia
Terveer, Veere, or Campveere	Holland
Tessing	British Possessions—Gold Coast
Teste, La or Tete de Buch (<i>Gironde</i>)	France—without the Mediterranean
Tette or Tete (<i>on the Zambese River</i>)	East Coast of Africa—Portuguese
Tettenbullspiecker (<i>Slesvig</i>)	Denmark
Tettensersiel	Oldenburg
Tetuan	Morocco
Teufelsbrucks (<i>Holstein</i>)	Denmark
Texel—Island	Holland
Thaso—Island	Turkish Dominions—Europe
Theodosia, Feodosia, or Kaffa (<i>Crimea</i>)	Russia—Black Sea, &c.
Théoulés (<i>Var</i>)	France—Mediterranean
Thera or Santorini—Island	Greece
Therapia or Tarapia (<i>Bosphorus</i>)	Turkish Dominions—Europe
Thermia or Cythnos—Island	Greece
Thisted	Denmark Proper
Tholen	Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Thomaston (<i>Maine</i>) . . .	United States—Atlantic—Northern
Thornes Cove . . .	Nova Scotia
Thorshavn (<i>Stromøe—Farøer Isl.</i>)	Denmark
Thosan or Chosan Bay (<i>Corea</i>) .	China
Three Rivers (<i>River St. Lawrence</i>)	Canada
Three Rivers . . .	Prince Edward Island
Thronion . . .	Greece
Thuro (<i>Côtes du Nord</i>) . . .	France—without the Mediterranean
Thye or Thyeholm (<i>Jutland</i>) .	Denmark Proper
Tiburou . . .	Hayti
Tidnish . . .	Nova Scotia
Tidore—Island . . .	India—Dutch Possessions
Tien-pak (<i>Quang-Tong</i>) . . .	China
Tien-ising (<i>Peiho River—Pecheli</i>)	"
Tighbilk . . .	Russia—Ports on the N. Pacific Ocean
Tignish . . .	Prince Edward Island
Tigre Island (<i>Bay of Conchagua</i>)	Central America—Pacific
Timmel . . .	Hanover
Timor*—Island . . .	{ India—Portuguese Possessions " Dutch "
Tindered . . .	Sweden—Baltic
Tinghai or Tin-gae (<i>Chusan Island</i>)	China
Tinian—Island . . .	India—Philippine Islands—Spanish
Tino or Tenos—Island . . .	Greece
Tintama . . .	West Coast of Africa
Tiremulawassel (<i>Carnatic</i>) . .	India—British Possessions—Madras
Tiset (<i>Jutland</i>) . . .	Denmark Proper
Tizzano (<i>Corsica</i>) . . .	France—Mediterranean
Tjilatjap . . .	India—Dutch Possessions—Java
Tjorn—Island . . .	Sweden—without the Baltic
Tlacotalpan . . .	Mexico—Atlantic
Tlasila . . .	" "
Tobago—Island . . .	British W. India Islands—Tobago
Tocapilla or Tucapila . . .	Bolivia
Tolari (<i>Corsica</i>) . . .	France—Mediterranean
Toledo (<i>Lake Erie—Ohio</i>) . . .	United States—Atlantic—Northern
Tolle (<i>Mouth of the Po</i>) . . .	Italy—Austrian Territories—Venetia
Tolon—Island (<i>Gulf of Nauplia</i>) .	Greece
Tolstrup (<i>Jutland</i>) . . .	Denmark Proper
Tolu . . .	New Granada—Atlantic
Tomarowo or Reni (<i>Moldavia</i>) .	Wallachia and Moldavia
Tomé (<i>Bay of Concepcion</i>) . . .	Chili
Tombsbay (<i>New Jersey</i>) . . .	United States—Atlantic—Northern
Tona or Tova—Island . . .	Patagonia—Atlantic
Tonala . . .	Mexico—Pacific
Tonder or Tondern (<i>Slesvig</i>) . .	Denmark
Tondy (<i>Carnatic</i>) . . .	India—British Possessions—Madras
Tonga or Friendly—Islands . . .	Islands in the Pacific

* Dili on this island belongs to the Portuguese, the rest of the island to the Dutch.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tongataboo—Islands . . .	Islands in the Pacific
Tongchoo (<i>on the Yang-tse-Kiang</i>) . . .	China
Tonghay or Tung-Yai . . .	Siam
Tongoy or Tongoi . . .	Chili
Tong-Yung (<i>Fokien</i>) . . .	China
Tonnay Charente (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Tonning or Tonningen (<i>Slesvig</i>) . . .	Denmark
Tonquin, Donking, or Kesbo . . .	Cochin China
Tönsberg . . .	Norway
Toodry—River (<i>Malabar</i>) . . .	India—British Possessions—Madras
Topocalma . . .	Chili
Törea . . .	Sweden—Baltic
Torefors . . .	" "
Torekow . . .	" without the Baltic
Tornbye (<i>Jutland</i>) . . .	Denmark Proper
Torneå (<i>Finland</i>) . . .	Russia—Baltic
Tornhill . . .	Holland
Tornillas (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Toronto or York (<i>Lake Ontario</i>) . . .	Canada
Torre di Mare . . .	Italy—Naples
Torre Vieja or Tierra Vieja . . .	Spain—Mediterranean
Torrox . . .	" "
Tortola—Island . . .	British W. India Islands—Tortola
Tortoralillo or Totralillo . . .	Chili
Tortosa . . .	Spain—Mediterranean
Tosa or Tossa . . .	" "
Tosa (<i>Sitkokf Island</i>) . . .	Japan
Tortuga—Island . . .	Venezuela
Tossa . . .	Spain—Mediterranean
Touques (<i>Calvados</i>) . . .	France—without the Mediterranean
Toulanhery (<i>Côtes du Nord</i>) . . .	" "
Toulon (<i>Var</i>) . . .	France—Mediterranean
Toultcha (<i>on the Danube</i>) . . .	Turkish Dominions—Europe
Tournay . . .	Belgium
Touron or Tourane . . .	Cochin China
Tova—Island . . .	Patagonia—Atlantic
Towaihae (<i>Hawaii Island</i>) . . .	Sandwich Islands—Pacific
Town Creek (<i>Maryland</i>) . . .	United States—Atlantic—Southern
Townsend—Port (<i>Puget Sound</i>) . . .	United States—Pacific
Trabezun or Trebizond (<i>Black Sea</i>) . . .	Turkish Dominions—Natalia
Tracadie . . .	Prince Edward Island
Tracadie . . .	Nova Scotia
Tracadigush (<i>Chaleur Bay</i>) . . .	Canada
Tradetown (<i>Liberia</i>) . . .	Western Coast of Africa
Tranche, La (<i>Vendée</i>) . . .	France—without the Mediterranean
Trancozo . . .	Brazil
Trani . . .	Italy—Naples
Tranquebar (<i>Carnatic</i>) . . .	India—British Possessions—Madras
Trapani . . .	Italy—Sicily
Träu (<i>Dalmatia</i>) . . .	Italy—Austrian Territories
Travemünde . . .	Hanseatic Towns—Lubeck

PORTS.	COUNTRIES TO WHICH BELONGING.
Trebizond or Trapezound (<i>Black Sea</i>)	Turkish Dominions—Natalia
Tréboul (<i>Finisterre</i>)	France—without the Mediterranean
Tréguier (<i>Côtes du Nord</i>)	" "
Trehiguier (<i>Morbihan</i>)	" "
Trelleborg	Sweden—Baltic
Tremblade, La (<i>Charente Inf.</i>)	France—without the Mediterranean
Tréport, Le (<i>Seine Inf.</i>)	" "
Trieste (<i>Illyria</i>)	Italy—Austrian Territories
Trincomalee	India—British Possessions—Ceylon
Tringano or Tringany	Siam
Trinidad de Cuba	Spanish W. India Islands—Cuba
Trinidad—Island	British " Trinidad
Trinissa (<i>Maina</i>)	Greece
Trinité, La (<i>Morbihan</i>)	France—without the Mediterranean
Trinité, La	French W. India Isl.—Martinique
Trinity or Trinity Bay	Newfoundland
Triphylia	Greece
Tripoli or Tarablous	Syria and Palestine
Tripoli	Tripoli
Tritchindoor (<i>Carnatic</i>)	India—British Possessions—Madras
Trivandrum (<i>Malabar</i>)	" " "
Trizonia	Greece
Troense (<i>Funen</i>)	Denmark Proper
Trois Pistolles (<i>River St. Lawrence</i>)	Canada
Trois Rivières (<i>River St. Lawrence</i>)	" "
Troitskoe	Russia—Black Sea
Trollhattan	Sweden—without the Baltic
Tromsøe	Norway
Tropea	Italy—Naples
Trosa	Sweden—Baltic
Trouville (<i>Calvados</i>)	France—without the Mediterranean
Troy—Coast of	Turkish Dominions—Natalia
Truro	Nova Scotia
Truxillo or Trujillo (<i>Honduras</i>)	Central America—Atlantic
Truxillo in Peru. <i>See</i> Huanchaoc.	
Tryon	Prince Edward Island
Tschaozin or Chosan (<i>Corea</i>)	China
Tsing-hae-wei (<i>Shang-Tung</i>)	"
Tsuen-tcheou (<i>Fokien</i>)	"
Tucacas	Venezuela
Tucapila	Bolivia
Tudy (<i>Finisterre</i>)	France—without the Mediterranean
Tudy—Port (<i>Morbihan</i>)	" "
Tultcha (<i>on the Danube</i>)	Turkish Dominions—Europe
Tumaco	New Granada—Pacific
Tumbez	Ecuador
Tungumahery (<i>Malabar</i>)	India—British Possessions—Madras
Tunis	Tunis
Turballe, La (<i>Loire Inf.</i>)	France—without the Mediterranean
Turk's Island	British W. India Islands
Turneffe (<i>Bay Islands—Honduras</i>)	Central America—Atlantic

PORTS.	COUNTRIES TO WHICH BELONGING.
Taron or Hansan	Cochin China
Tuspan	Mexico—Atlantic
Tuticorin (<i>Carnatic</i>)	India—British Possessions—Madras
Tutuila or Maouna—Island . .	Navigators Islands—Pacific
Tuuran	Chili
Tuzla	Turkish Dominions—Natolia
Tvedestrand	Norway
Twiefelsteth (<i>on the Elbe</i>) . .	Denmark—Slesvig and Holstein
Twillingate	Newfoundland
Twofold Bay	New South Wa'es
Typoong (<i>Quang-Tong</i>)	China
Tyre, Tsour, or Sour	Syria and Palestine
Uckermunde	Prussia
Udbychog or Udby (<i>Jutland</i>) . .	Denmark Proper
Uddevala or Uddeovalla	Sweden—without the Baltic
Uetersin (<i>Holstein</i>)	Denmark
Uggerbye (<i>Jutland</i>)	Denmark Proper
Ullanger	Sweden—Baltic
Uleåborg (<i>Finnland</i>)	Russia—Baltic
Ulefors	Norway
Umeå	Sweden—Baltic
Umгази—River	British Kaffraria—British
Umtata—River	" "
Undarros (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Unica	Norway
Unieh (<i>Black Sea</i>)	Turkish Dominions—Natolia
Union, La (<i>Salvador</i>)	Central America—Pacific
Unkolah or Ankolah (<i>Malabar</i>) . .	India—British Possessions—Madras
Upolu or Oyolava—Island	Navigators Islands—Pacific
Uppernavick (<i>Greenland</i>)	Denmark
Upsala	Sweden—Baltic
Urup (<i>Kurile Islands</i>)	Russia—North Pacific
Uspanapan—River	Mexico—Atlantic
Utilla (<i>Bay Islands—Honduras</i>) . .	Central America—Atlantic
Utrecht	Holland
Vaagöe—Island (<i>Faroer Islands</i>) . .	Denmark
Vaarsaae or Worsaae (<i>Jutland</i>) . .	" Proper
Vaddö or Waddo	Sweden—Baltic
Vado	Italy—Sardinian Territories—Genoa
Vadsöe or Wadsöe	Norway
Værdalsoren	"
Vakkeröe	"
Valdivia	Chili
Valencia	Spain—Mediterranean
Valetta, La	Malta
Valognes (<i>Manche</i>)	France—without the Mediterranean
Valona, Avlona, or Peloros (<i>Albania</i>) .	Turkish Dominions—Europe
Valparaiso	Chili
Vancouver—Island	British Columbia

PORTS.	COUNTRIES TO WHICH BELONGING.
Vannes (<i>Morbihan</i>)	France—without the Mediterranean
Varde or Warde (<i>Jutland</i>)	Denmark Proper
Vardoe or Vardoehus (<i>Finmark</i>)	Norway
Varel or Varelsiehl	Oldenburg
Varna (<i>Black Sea</i>)	Turkish Dominions—Europe
Vasa or Wasa (<i>Finland</i>)	Russia—Baltic
Vasto	Italy—Naples
Vatekà	Greece
Vathi or Bathi (<i>Island of Ithaca</i>)	Ionian Islands
Vathi (<i>Samos Island</i>)	Turkish Dominions—Europe
Veasack	Hanseatic Towns—Bremen
Vecchio, Porto (<i>Corsica</i>)	France—Mediterranean
Veerjedorog or Gheriah	India—British Possessions—Bombay
Veendam	Holland
Veere or Terveere	“
Vega (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Vegeack	Hanseatic Towns—Bremen
Veglia—Island (<i>Illyria</i>)	Italy—Austrian Territories
Veile or Weile (<i>Jutland</i>)	Denmark Proper
Vejer	Spain—without the Mediterranean
Vellerup (<i>Zealand</i>)	Denmark Proper
Vempoor or Vypoor	India—British Possessions—Madras
Vendres—Port (<i>Pyrénées Orientales</i>)	France—Mediterranean
Venicarlo or Benicarlo	Spain “
Venice or Venezia	Italy—Austrian Territories—Venetia
Venison Island (<i>Labrador</i>)	Newfoundland and Labrador
Venloos Bay	India—British Possessions—Ceylon
Ventosa Bay (<i>Tehuantepec</i>)	Mexico—Pacific
Venzolasca (<i>Corsica</i>)	France—Mediterranean
Vera	Spain “
Vera Cruz	Mexico—Atlantic
Verder (<i>Esthonia</i>)	Russia—Baltic
Verdon (<i>Gironde</i>)	France—without the Mediterranean
Verringen	Holland
Versavah	India—British Possessions—Bombay
Verte Bay	Nova Scotia
Verte—Ile or Isle (<i>R. St. Lawrence</i>)	Canada
Verte—Rivière (<i>River St. Lawrence</i>)	“
Vestergarn (<i>Island of Gotland</i>)	Sweden—Baltic
Vesterhoe (<i>Læsøe Island</i>)	Denmark Proper
Viana	Portugal “
Viarreggio (<i>the Port of Lucca</i>)	Italy—Tuscany
Viborg	Denmark Proper
Vicksburg (<i>Mississippi</i>)	United States—Atlantic—Southern
Victoria (<i>Mahé Island—Seychelles</i>)	Mauritius
Victoria	Hong Kong
Victoria or Port Cooper	New Zealand
Victoria (<i>Vancouver's Island</i>)	British Columbia, &c.
Victoria	Brazil
Victoria—Fort (<i>Cape Coast</i>)	British Possessions—Gold Coast

PORTS.	COUNTRIES TO WHICH BELONGING.
Victoria, Fort or Bancoot . . .	India—British Possessions—Bombay
Victoria—Port . . .	South Australia
Vidaca . . .	Peru
Vieille Roche (<i>Morbihan</i>) . . .	France—without the Mediterranean
Vienna (<i>Maryland</i>) . . .	United States—Atlantic—Southern
Vieques, Bieque, or Crab Island . . .	Spanish W. India Isls.—Porto Rico
Viesti . . .	Italy—Naples
Vignolle, La (<i>Bouches du Rhône</i>) . . .	France—Mediterranean
Vigo . . .	Spain—without the Mediterranean
Villa do Conde . . .	Portugal Proper
Villa Franca (<i>Nice</i>) . . .	France—Mediterranean
Villa Franca (<i>St. Michael's Island</i>) . . .	Portugal—Azores
Villa Garcia . . .	Spain—without the Mediterranean
Villa Hermosa or San Juan Bautista . . .	Mexico—Atlantic
Villa Joyosa . . .	Spain—Mediterranean
Villa Nova de Milfontes . . .	Portugal Proper
Villa Nova do Portimao . . .	"
Villa Nova do Porto . . .	"
Villa Nueva . . .	Spain—Mediterranean
Villages, Les (<i>Charente Inf.</i>) . . .	France—without the Mediterranean
Villareal de St. Antonio . . .	Portugal Proper
Villaricos . . .	Spain—Mediterranean
Villaviciosa (<i>Bay of Biscay</i>) . . .	" without the Mediterranean
Villequier (<i>Seine Inf.</i>) . . .	France
Villerville (<i>Cubados</i>) . . .	"
Vinaros or Binaros . . .	Spain—Mediterranean
Vindau . . .	Russia—Baltic
Vingorla . . .	India—British Possessions—Bombay
Vintang . . .	Western Africa—Portuguese
Virgin Gorda—Island . . .	British West India Islands
Visagapatam (<i>Circars</i>) . . .	India—British Possessions—Madras
Visdal . . .	Norway
Vivero (<i>Bay of Biscay</i>) . . .	Spain—without the Mediterranean
Vivien St. (<i>Gironde</i>) . . .	France
Vivier, Le (<i>Ille et Vilaine</i>) . . .	"
Vixœ . . .	Denmark Proper
Vlaardingen . . .	Holland
Vlakato (<i>Cephalonia Island</i>) . . .	Ionian Islands
Vlieland—Island . . .	Holland
Vliessingen or Flushing . . .	"
Volano or Porto di Volano . . .	Italy—Papal Territories—Adriatic
Vollenhoven . . .	Holland
Volo (<i>Mediterranean</i>) . . .	Turkish Dominions—Europe
Vonitza, Vonizza, or Bonitza . . .	Greece
Vordingborg (<i>Zealand</i>) . . .	Denmark Proper
Vozitza or Egion (<i>Gulf of Lepanto</i>) . . .	Greece
Vourla . . .	Turkish Dominions—Natalia
Vypoor or Vypar—River (<i>Carnatic</i>) . . .	India—British Possessions—Madras
Waddo or Vaddö . . .	Sweden—Baltic

PORTS.	COUNTRIES TO WHICH BELONGING.
Wadsöe (<i>Finmark</i>)	Norway
Wadstena (<i>Göta Canal</i>)	Sweden—Baltic
Wahran or Oran	Algeria
Waikane or Waikanae	New Zealand
Waikato	"
Waimeä (<i>Atooi Island</i>)	Sandwich Islands—Pacific
Waitangi (<i>Chatham Islands</i>)	New Zealand
Wajok	India—Native Territories—Celebes
Wakatani	New Zealand
Wakefield—Port	South Australia
Waldemarsberg (<i>Island of Tansing</i>)	Denmark Proper
Waldemarsvic	Sweden—Baltic
Waldoboro (<i>Maine</i>)	United States—Atlantic—Northern
Wallace	Nova Scotia
Walsley	"
Walton	"
Walvisch Bay	Western Coast of Africa
Wanchew or Wenchew (<i>Che-Kiang</i>)	China
Wanganui or Whanganue	New Zealand
Wargari Bay	"
Wangaroa or Whaingaroa	"
Wangaruru	"
Wangeroog—Island	Oldenburg
Wanx—River (<i>Honduras</i>)	Central America—Atlantic
Warberg	Sweden—Baltic
Warde or Varde (<i>Jutland</i>)	Denmark Proper
Wardöehuus (<i>Finmark</i>)	Norway
Wareham (<i>Massachusetts</i>)	United States—Atlantic—Northern
Warekauri—Island (<i>Chatham Isl.</i>)	New Zealand
Warnemünde (<i>Outport of Rostock</i>)	Mecklenburg-Schwerin
Warree, Wari, or Forcados—River	Western Coast of Africa
Warren (<i>Maine</i>)	United States—Atlantic—Northern
Warrnambool	Victoria
Warwerort or Warwerort (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Wasa or Vasa (<i>Finland</i>)	Russia—Baltic
Washington (<i>District of Columbia</i>)	United States—Atlantic—Northern
Washington (<i>North Carolina</i>)	" " Southern
Wasin	East Coast of Africa—Native States
Watchman's Cape	Patagonia—Atlantic
Waterford	Nova Scotia
Waterloo (<i>Fleurieu Bay</i>)	Tasmania
Waterloo Bay	British Kaffraria—British
Watling's Island	British W. India Islands—Bahamas
Watson's Bay	New South Wales
Waverot or Warwerort (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Wedbecke or Vedbecke (<i>on the Elbe</i>)	"
Weddewarden	Hanover
Wedel (<i>Holstein</i>)	Denmark
Weener or Weene	Hanover
Wefelsfleth (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein

PORTS.	COUNTRIES TO WHICH BELONGING.
Weile or Veile (<i>Jutland</i>)	Denmark Proper
Welchpool (<i>Campobello Island</i>)	New Brunswick
Wellesley Province (<i>Malacca</i>)	India—Singapore, &c.—British
Wellington	New Zealand
Wells (<i>Maine</i>)	United States—Atlantic—Northern
Werder or Verder (<i>Estonia</i>)	Russia—Baltic
Werkeback	Sweden—Baltic
Wernersborg (<i>Göta Canal</i>)	" without the Baltic
Werteras or Westeras	" Baltic
Wesserdeich	Oldenburg
West Caicos (<i>Turk's Islands</i>)	British West India Islands
Wester Accummersiel	Hanover
Westeras	Sweden—Baltic
Westergarn (<i>Island of Gotland</i>)	"
Western—Port	Victoria
Westerwick	Sweden—Baltic
Westport	Nova Scotia
Westport (<i>Massachusetts</i>)	United States—Atlantic—Northern
West Zaandam	Holland
Wetteren or Whitteren	Belgium
Wewelsfleth (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Weymouth	Nova Scotia
Whaingaroa	New Zealand
Whampoa—Anchorage	China
Whanganue	New Zealand
Whayngan-Foo (<i>Kiang-Nan</i>)	China
Wheeling (<i>Virginia</i>)	United States—Atlantic—Southern
Whitteren	Belgium
Whydah	Western Coast of Africa
Wieppels	Oldenburg
Wifstaharf	Sweden—Baltic
William Henry (<i>River St. Lawrence</i>)	Canada
Williamsburg (<i>Alabama</i>)	United States—Atlantic—Southern
Williamstadt or Willemstad	Holland
Williamstown	Victoria
Wilmington (<i>Delaware</i>)	United States—Atlantic—Southern
Wilmington (<i>North Carolina</i>)	" " "
Wilmot	Nova Scotia
Wilster (<i>on the Elbe</i>)	Denmark—Slesvig and Holstein
Wimmelding	Hanseatic Towns—Bremen
Winabah	British Possessions—Gold Coast
Windau or Vindau	Russia—Baltic
Windsor (<i>Lake Ontario</i>)	Canada
Windsor	Nova Scotia
Winebak or Winabah	British Possessions—Gold Coast
Winschoten	Holland
Wisby (<i>Island of Gotland</i>)	Sweden—Baltic
Wiscasset (<i>Maine</i>)	United States—Atlantic—Northern
Wisch	Hanover
Wischhafen	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Wismar	Mecklenburg-Schwerin
Wittmund	Hanover
Woahoe or Oahu—Island	Sandwich Islands—Pacific
Wohrden or Whordenhafen (<i>Holstein</i>)	Denmark
Wolgast	Prussia
Wollerwick (<i>Slesvig</i>)	Denmark
Wollin	Prussia
Wollongong or Woolongong	New South Wales
Woodstock	New Brunswick
Woosung (<i>Kiang-Nan</i>)	China
Worcum	Holland
Wordenhafen or Wohrden (<i>Holstein</i>)	Denmark
Wordingborg (<i>Zealand</i>)	Denmark Proper
Wormerveer	Holland
Wornueblick	Sweden—without the Baltic
Worsaae or Vaarsaae (<i>Jutland</i>)	Denmark Proper
Wrenertief or Wremen	Hanover
Wronnelbick	Sweden—without the Baltic
Wullersum (<i>Slesvig</i>)	Denmark
Wuteaou (<i>Formosa Island</i>)	China
Wuwanian (<i>Gujerat</i>)	India—British Possessions—Bombay
Wyborg (<i>Finland</i>)	Russia—Baltic
Wyborg or Viborg	Denmark Proper
Wyck (<i>Foehr Island—Slesvig</i>)	Denmark
Wynkoops Bay	India—Dutch Possessions—Java
Xagua, Saqui la Grande	Spanish W. India Islands—Cuba
Xavea, Xabea, or Javea	Spain—Mediterranean
Xeres or Jerez	" without the Mediterranean
Xeros or Saros—Gulf (<i>Mediter.</i>)	Turkish Dominions—Europe
Xicoco, Sikoke, or Sitkokf—Island	Japan
Ximo, Kiiosioo, or Kiuisu—Island	"
Yaffa or Jaffa	Syria and Palestine
Yait-chew (<i>Hainan Island</i>)	China
Yalahao (<i>Yucatan</i>)	Mexico—Atlantic
Yalta or Jalta	Russia—Sea of Azof
Yanaon (<i>River Godavery—Circars</i>)	India—French Possessions
Yang-chew (<i>Kiang-Nan</i>)	China
Yankalilla	South Australia
Yarmouth	Nova Scotia
Yatrang or Nhatrang	Cochin China
Yawry Bay	Sierra Leone
Ydramit or Adramyti	Turkish Dominions—Natalia
Yeh or Yé (<i>Tenasserim</i>)	India—Singapore, &c.—British
Yembo or Yenbo (<i>Port of Medina</i>)	Turkish Dominions—El Hedjaz
Yenikale or Enikale (<i>Crimea</i>)	Russia—Black Sea, &c.
Yeocomico (<i>Virginia</i>)	United States—Atlantic—Southern
Yerba Buena	Peru
Yeshwuntgurh (<i>Concan</i>)	India—British Possessions—Bombay

PORTS.	COUNTRIES TO WHICH BELONGING.
Yeski or Eiskoe	Russia—Sea of Azof
Yeso, Jesso, or Matsmai—Island	Japan
Yeu or Dieu—Ile de (<i>Vendée</i>)	France—without the Mediterranean
Ylo or Ilo	Peru
York or Toronto (<i>Lake Ontario</i>)	Canada
York (<i>Maine</i>)	United States—Atlantic—Northern
York or Yorktown (<i>Virginia</i>)	“ “ Southern
York Factory (<i>Hudson's Bay</i>)	Hudson's Bay Company's Settlements
Yoylolo or Illolo (<i>Panay Island</i>)	India—Philippine Islands—Spanish
Ypala or Ipalia—River	Mexico—Pacific
Yport (<i>Seine Inf.</i>)	France—without the Mediterranean
Ysabel (<i>Golfo Dulce—Guatemala</i>)	Central America—Atlantic
Ysellmonde	Holland
Yslay or Islay (<i>Port of Arequipa</i>)	Peru
Ystad	Sweden—Baltic
Ystapa or Istapa (<i>Port of Guatemala</i>)	Central America—Pacific
Ytteras (<i>Aland Islands</i>)	Russia—Baltic
Yumba or Jomba (<i>Loango</i>)	Western Coast of Africa
Zaandam or Saardam	Holland
Zacatula	Mexico—Ports on the Pacific
Zacholi (<i>Gulf of Lepanto</i>)	Greece
Zafarine or Chafarinas—Islands	Morocco
Zaffi, Saffi, or Asaffi	“
Zafran	“
Zagua or Sagua la Grande	Spanish West India Islands—Cuba
Zaire or Congo—River	Western Africa—Portuguese
Zambese—River	East Coast of Africa “
Zainboangan (<i>Mindanao Island</i>)	India—Philippine Islands—Spanish
Zante—Island and Port	Ionian Islands
Zanzibar—Island (<i>under the Imaum</i>)	East Coast of Africa—Native States
Zanzonate or Sansonati, (<i>Salvador</i>)	Central America—Pacific
Zapallar	Chili
Zapota or Zapote	New Granada—Atlantic
Zapote	Spanish West India Islands—Cuba
Zara (<i>Dalmatia</i>)	Italy—Austrian Territories
Zarate (<i>Buenos Ayres</i>)	Argentine Confederation
Zarza	Spanish West India Islands—Cuba
Zaverda (<i>Kalarli</i>)	Greece
Zayla	East Coast of Africa—Native States
Zaza or Zarza	Spanish W. India Islands—Cuba
Zea or Kea—Island	Greece
Zealand or Sieland—Island	Denmark Proper
Zebu or Cebu—Island	India—Philippine Islands—Spanish
Zeila or Zeylah	East Coast of Africa—Native States
Zeitoun or Lamia	Greece
Zelee	Belgium
Zeliten or Zliteen	Tripoli
Zempoala	Mexico—Atlantic
Zengg or Zengh (<i>Dalmatia</i>)	Italy—Austrian Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Zerini (<i>Cyprus</i>)	Turkish Dominions
Zershell, Zerzhall, or Cherchell	Algeria
Zesarida (<i>Coro</i>)	Venezuela
Zewengul Daik (<i>Black Sea</i>)	Turkish Dominions—Natalia
Zeylah, Zayla, or Zeila	East Coast of Africa—Native States
Zierickzee	Holland
Zinghinchur	Western Africa—Portuguese
Zliteen	Tripoli
Zoarab or Ezwarah	"
Zolotitza (<i>White Sea</i>)	Russia—White Sea
Zoulla, Zula, or Adoolis	Abyssinia
Zoutkamp or Zoltkamp	Holland
Zuidbroek	"
Zumaya (<i>Bay of Biscay</i>)	Spain—without the Mediterranean
Zungeldak (<i>Black Sea</i>)	Turkish Dominions—Natalia
Zwaluwe	Holland
Zwartesluis	"
Zwolle	"
Zyghur or Jaygur	India—British Possessions—Bombay

THE

MERCHANT SHIPPING ACT.*

(17 & 18 Vict., cap. 104 ; and 18 & 19 Vict., cap. 91.)

Sections 1 to 12 contain interpretation clauses, and the functions of the Board of Trade, under whose superintendence the provisions of this Act, and of all other Acts relating to merchant ships and seamen, save such Acts as relate to the revenue, are to be carried into execution.

Officers may inspect Documents and muster Crews.—Every officer of the Board of Trade, every commissioned officer of any of Her Majesty's ships on full pay, every British consular officer, the Registrar-General of Seamen and his assistant, every chief officer of Customs, and every shipping master, may, in cases where he has reason to suspect the provisions of this Act are not complied with, exercise the following powers, viz. :—

He may require the owner, master, or any of the crew of a British ship to produce any official log-books or other documents relating to such crew in their possession or control; may require any such master to produce a list of all persons on board his ship, and take copies of such official log-books or documents; may muster the crew of any such ship; may summon the master to appear and give any explanation concerning such ship, her crew, or the said official log-books or documents. Any person refusing such demand shall, for each offence, incur a penalty not exceeding £10.—S. 13.

Board of Trade may appoint Inspectors.—The Board of Trade may, whenever it seems expedient, appoint an inspector to report upon the following matters, viz. :—

* This Act is divided into eleven parts:—Part 1 relates to the Board of Trade and its general functions. 2. To the registry, ownership, and measurement of British ships. 3. To masters and seamen. 4. To safety and prevention of accidents. 5. To pilotage. 6. To lighthouses. 7. To the mercantile marine fund. 8. To wrecks, casualties, and salvage. 9. To liability of shipowners. 10. To legal procedure. And 11. To miscellaneous matters. Such portions only of the said Act as are embraced in Parts 1, 2, 4, and 8, are herein published.

1. Upon the nature and cause of accident or damage which any ship has sustained or caused, or is alleged to have sustained or caused :
2. Whether the provisions of this Act, or any regulations made by virtue thereof, have been complied with :
3. Whether the hull and machinery of any steam ship are sufficient, and in good condition.—S. 14.

Powers of Inspectors.—Every such inspector shall have the following powers, viz. :—

1. He may go on board any ship and inspect the same, or any of the machinery, boats, equipments, or articles on board to which the provisions of this Act apply, not unnecessarily detaining or delaying her from proceeding on any voyage.
2. He may enter and inspect any premises, the entry or inspection of which may be requisite for the purpose of the report which he is directed to make :
3. He may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine for such purpose, and may require answers to any inquiries he may make :
4. He may require the production of all books, papers, or documents which he considers important for such purpose :
5. He may administer oaths, or require every person examined by him to subscribe a declaration of the truth of the statements made by him in his examination.

Every witness so summoned shall be allowed such expenses as would be allowed to any witness attending on subpoena to give evidence before any court of record. Every person refusing to attend, on tender of his expenses, shall incur a penalty not exceeding £10.—S. 15.

BRITISH SHIPS: THEIR OWNERSHIP, MEASUREMENT, AND REGISTRY.

(APPLICABLE TO THE WHOLE OF HER MAJESTY'S DOMINIONS.)

Description and Ownership of British Ships.—No ship shall be deemed to be a *British ship* unless she belongs wholly to owners of the following description, viz. :—

1. Natural born British subjects :*

Provided that no natural born subject, who has taken the oath of allegiance to any foreign Sovereign or State, shall be entitled to be such owner, unless subsequently to taking such oath he has taken the oath of allegiance to Her Majesty ; and is, and continues to be, during the whole period of his so being an owner, resident in some place within Her Majesty's dominions ; or, if not so resident, member of a British factory, or partner in a house actually carrying on business in the United Kingdom, or some other place within Her Majesty's dominions :

2. Persons made denizens by letters of denization, or naturalized by or pursuant to any Act of the legislature, or by any Act or ordinance of the legislative authority in any British possession :†

Provided that such persons continue to be during the whole period of their being owners, resident in some place within Her Majesty's dominions ; or if not so resident, members of a British factory, or partners in a house actually carrying on business in the United Kingdom, or in some place within Her Majesty's dominions, and have taken the oath of allegiance subsequently to the period of their being so made denizens or naturalized :

3. Bodies corporate, established under, subject to the laws of, and having their principal place of business in the United Kingdom or some British possession.—S. 18.

British Ships must be Registered.—Every *British ship* must be Registered as follows, except—

1. Ships duly registered before this Act came into operation :
2. Ships not exceeding 15 tons burden, employed solely in navigation on the rivers or coasts of the United Kingdom, or on the rivers and coasts of some British

* A material alteration is made by the permission given to any natural born British subject, who has not taken the oath of allegiance to any Foreign state, to hold property in British ships, although not resident in Her Majesty's dominions.

† The Secretary of State for the Home Department may grant a certificate of naturalization to any alien, to have effect upon his taking a prescribed oath of allegiance. See 7 and 8 Vict., cap. 66.

possession within which the managing owners of such ships are resident :

3. Ships not exceeding 30 tons burden, not having a whole or fixed deck ; and employed solely in fishing, or trading coastwise, on the shores of Newfoundland or parts adjacent thereto, or in the Gulf of St. Lawrence ; or on such portion of the coasts of Canada, Nova Scotia, or New Brunswick as lie bordering on such Gulf :

And no ship required to be registered shall, unless registered, be recognized as a British ship ; and no officer of Customs shall grant a clearance or transire to any such ship for the purpose of enabling her to proceed to sea as a British ship, unless the master, being required so to do, produces to him such certificate of registry as is hereinafter mentioned ; and if such ship attempts to proceed to sea as a British ship without such clearance or transire, such officer may detain such ship until such certificate is produced.—S. 19.

*Measurement of Tonnage.** RULE I.—Throughout the

* During the operation of the old law of tonnage, originally established by the Act 13 George III., cap. 74, this country was, for the most part, involved in war and as a consequence, our merchant ships sailed in fleets, under convoy. The quality of velocity in ships being, therefore, of no importance to their owners, it was their interest to build vessels which would carry the largest cargoes under the smallest register tonnage.

As the "old law" took no account either of the depth or form of vessels, it led owners to construct their ships of the greatest depth possible, and of the most bulky forms, as well as of great breadth in proportion to their length. The general result was, that the merchant navy of that period consisted, for the most part, of deep, broad, short ships, possessing a combination of the worst qualities—that of being at once slow, laboursome, and leewardly.

The new system of measurement, enacted by the 5th and 6th William IV., cap. 56, and consolidated by the 8th and 9th Victoria, cap. 89, took cognisance both of the depth and form of vessels, which were totally disregarded under the "old law ;" under their operation, therefore, the merchant navy became much improved.

These rules, however, embraced but few measurements, and of these some were badly selected, or injurious. Ship-builders were, therefore, enabled to form their ships so as to evade the prescribed measurement, and obtain even a *decreased* register tonnage, while *increasing* at the same time the size of the ship. The rule being also of an empirical nature, that is, arbitrarily constructed only upon certain forms of ships, could not act fairly upon other forms not taken into the account, and therefore failed to give a fair comparative tonnage in all cases. Framed, moreover, on no scientific basis, it afforded no means for the detection of errors, but by actual re-measurement, which, being a troublesome operation, was seldom resorted to.

The principal rule, or Rule I. of the present Act, intended for the purposes of the registry of British ships, prescribes a series of measurements, according to the size of the vessel, so that no alteration of the form in a vessel can be contrived to which the measurement will not practically apply. The rule being framed on mathematical principles, gives the cubical capacity in cubic feet. This being divided by 100, affords means for comparison of tonnage between ship and ship, whatever may be their forms.

following rules the tonnage deck shall be taken to be the upper deck in ships which have less than three decks, and to be the second deck from below in all other ships; and in carrying such rules into effect, all measurements shall be taken in feet and decimal fractions of feet. The tonnage of every ship to be registered (with the exceptions mentioned in the next section), shall, previously to her being registered, be ascertained by the following rule; and the tonnage of every ship to which such rule can be applied, whether she is about to be registered or not, shall be ascertained thereby:*

1. Measure the length of the ship in a straight line along the upper side of the tonnage deck, from the inside of the inner plank (average thickness) at the side of the stem, to the inside of the midship stern timber or plank there, as the case may be (average thickness); deducting from this length what is due to the rake of the bow in the thickness of the deck, and what is due to the rake of the stern timber in the thickness of the deck, and also what is due to the rake of the stern timber in one-third of the round of the beam; divide the length so taken into the number of equal parts required by the following table:—

Ships of which the tonnage deck is—

Class	1	50 ft. long or under,	into	4 equal parts.
"	2 above	50	" and not ex.	120 6 "
"	3 "	120	" "	180 8 "
"	4 "	180	" "	225 10 "
"	5 "	225	" "	12 "

2. Then, the hold being first sufficiently cleared to admit of the required depths and breadths being properly taken, find the transverse area of such ship at each point of division of the length, as follows:—
Measure the depth at each point of division, from a

It also affords a perfect check to erroneous measurement, a quality of the highest importance, and which cannot be attained by any rule empirically constructed.

Builders and owners of British ships have now, therefore, no inducement to give other forms to vessels than those adapted to their safety and expedition, and the general interests of commerce.

* The calculations of the tonnage of every foreign ship measured in London are to be checked in the office of the Surveyor-General for tonnage; a similar check to be made by collectors on the computation of foreign vessels measured at the outports.—G. O., No. 27, 1857.

point at a distance of $\frac{1}{3}$ rd of the round of the beam below such deck; or, in case of a break, below a line stretched in continuation thereof, to the upper side of the floor timber at the inside of the limber strake; then, if the depth at the midship division of the length do not exceed 16 feet, divide each depth into 4 equal parts; then measure the inside horizontal breadth at each of the three points of division, and also at the upper and lower points of the depth, extending each measurement to the average thickness of that part of the ceiling which is between the points of measurement; number these breadths from above (*i. e.*, numbering the upper breadth one, and so on down to the lowest breadth); multiply the 2nd and 4th by 4, and the 3rd by 2; add these products together, and to the sum add the first breadth and the 5th; multiply the quantity thus obtained by $\frac{1}{3}$ rd of the common interval between the breadths, and the product shall be deemed the transverse area; but if the midship depth exceed 16 feet, divide each depth into 6 equal parts instead of 4, and measure as before directed the horizontal breadths at the 5 points of division, and also at the upper and lower points of the depth; number them from above as before, multiply the 2nd, 4th, and 6th by 4, and the 3rd and 5th by 2; add these products together; and to the sum add the 1st breadth and the 7th; multiply the quantity thus obtained by $\frac{1}{3}$ rd of the common interval between the breadths, and the products shall be deemed the transverse area:*

3. Having thus ascertained the transverse area at each point of the division of the length of the ship, as required by the above table, proceed to ascertain the register tonnage of the ship in the following manner:—Number the areas successively 1, 2, 3, &c., No. 1 being at the extreme limit of the length at the bow, and the last No. at the extreme limit of the length

* Steam vessels requiring to be re-measured, and having their machinery fitted, in which the prescribed transverse sections or areas falling in the engine room cannot be measured, the Board of Trade have been pleased to sanction a temporary relaxation of Rule I., allowing other areas to be measured in places which are clear, in lieu of such as are obstructed, and as near to them as possible; by which means the Surveyor-General of Tonnage at the chief office in London, and the Chief Surveyor for Tonnage at Liverpool will be able to compute the accurate tonnage.

at the stern; then, whether the length be divided according to the table into 4 or 12 parts as in classes 1 and 5, or any intermediate number as in classes 2, 3, and 4, multiply the second and every even numbered area by 4, and the third and every odd numbered area (except the first and last) by 2; add these products together, and to the sum add the first and last if they yield anything; multiply the quantity thus obtained by $\frac{1}{3}$ rd of the common interval between the areas, and the product will be the cubical contents of the space under the tonnage deck; divide this product by 100, and the quotient being the tonnage under the tonnage deck shall be deemed to be the register tonnage, subject to the additions and deductions hereinafter mentioned:

4. If there be a break, a poop, or any other permanent closed-in space on the upper deck, the tonnage of such space shall be ascertained as follows:—Measure the internal mean length of such space in feet, and divide it into 2 equal parts; measure at the middle of its height 3 inside breadths, namely one at each end, and the other at the middle of the length; then to the sum of the end breadths add 4 times the middle breadth, and multiply the whole sum by $\frac{1}{3}$ rd of the common interval between the breadths; the product will give the mean horizontal area of such space; then measure the mean height, and multiply by it the mean horizontal area; divide the product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the tonnage under the tonnage deck, subject to the following provisoes: 1stly, That nothing shall be added for a closed-in space solely appropriated to the berthing of the crew, unless it exceeds $\frac{1}{10}$ th of the remaining tonnage, and in case of such excess, the excess only shall be added; and 2ndly, That nothing shall be added in respect of any building erected for the shelter of deck passengers, and approved by the Board of Trade:
5. If the ship has a 3rd deck, commonly called a spar deck, the tonnage of the space between it and the tonnage deck shall be ascertained as follows:—Measure in feet the inside length of the space at the

middle of its height from the plank at the side of the stem to the lining on the timbers at the stern, and divide the length into the same number of equal parts into which the length of the tonnage deck is divided as above; measure (also at the middle of its height) the inside breadth of the space at each of the points of division, also the breadth of the stem and the breadth at the stern; number them successively 1, 2, 3, &c., commencing at the stem; multiply the 2nd and all the other even numbered breadths by 4, and the 3rd and all the other odd numbered breadths (except the first and last) by 2; to the sum of these products add the first and last breadths; multiply the whole sum by $\frac{1}{3}$ rd of the common interval between the breadths, and the result will give in superficial feet the mean horizontal area of such space; measure the mean height of such space, and multiply by it the mean horizontal area, and the product will be the cubical contents; divide this product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the other tonnage of the ship; and if the ship has more than 3 decks, the tonnage of each space between decks above the tonnage deck shall be similarly ascertained and be added to the tonnage of the ship.—S. 20 & 21.

RULE II.*—Ships—which, requiring to be measured for any purpose other than registry, have cargo on board, and ships which, requiring to be measured for the purpose of registry, cannot be measured by the above rule, shall be measured by the following rule:—

1. Measure the length on the upper deck, from the outside of the outer plank at the stem to the aftside of

* The Rule II., or approximate rule of this Act, intended only for the measurement of foreign or other vessels having cargo on board, is framed upon trial, or in other words, is of a mere arbitrary construction, as all short rules for such a purpose must necessarily be. But as the process involves the girting of the outer form or body of the vessel, it gives a fairer means for comparison of tonnage between different vessels than the approximate rule of the late law, which entirely disregarded the form.

This rule being constructed purposely to insure, that in no case shall the tonnage of a vessel ascertained by it be *less* than the accurate tonnage would be under Rule I., necessarily gives a large excess under some forms of vessels, particularly in those which are long, sharp, and shallow. But owners whose vessels, when loaded, require to be measured under this rule, may, under the 14th section of the Merchant Shipping Amendment Act, have them measured under Rule I. at any future time, by rendering their holds applicable to the operation, and paying the expenses of such re-measurement.

the stern post, deducting therefrom the distance between the aftside of the stern post and the rabbet of the stern post at the point where the counter plank crosses it; measure also the greatest breadth of the ship to the outside of the outer planking or wales, and then, having first marked on the outside of the ship, on both sides thereof, the height of the upper deck at the ship's sides, girt the ship at the greatest breadth in a direction perpendicular to the keel, from the height so marked on the other side, by passing a chain under the keel; to half the girth thus taken, add half the main breadth; square the sum; multiply the result by the length of the ship so taken; then multiply this product by the factor '0017 for ships built of wood, and by '0018 for ships built of iron,* and the product shall be deemed the register tonnage of the ship, subject to the following additions and deductions:—

2. If there be a break, a poop, or other closed-in space on the upper deck, the tonnage of such space shall be ascertained by multiplying together the mean length, breadth, and depth of such space, and dividing the product by 100, and the quotient so obtained shall be deemed to be the tonnage of such space, and shall, subject to the deduction for a closed-in space appropriated to the crew, as mentioned in Rule I., be added to the tonnage of the ship so ascertained.†

RULE III.—In every ship propelled by steam, or other power, requiring engine-room, an allowance of space or tonnage shall be made for the space occupied by the propelling power, and the amount so allowed shall be deducted from the gross tonnage of the ship; and such deduction shall be estimated as follows, that is to say:—

(a.) As regards ships propelled by paddle wheels, in which the tonnage of the space solely occupied by and necessary for the proper working of the boilers and

* By G. O., No. 72, 1856, the above factors were substituted for factors '0018 and '0021, and vessels already measured by the above rule may be re-measured agreeably to the modification of the said rule, on the application of their owners or agents, and on delivery of the original certificates for cancellation.

† Collectors, on the presentation to them of any briefs or certificates of tonnage, issued to foreign vessels measured under Rule II. prior to the present date, are to check the computations thereon, observing that no certificate as to the tonnage of a foreign vessel is in force for more than two years from the date thereof.—G. O., No. 27, 1857.

machinery is above 20 per cent. and under 30 per cent. of the gross tonnage of the ship, such deduction shall be $\frac{37}{100}$ ths of such gross tonnage; and in ships propelled by screws, in which the tonnage of such space is above 13 per cent. and under 20 per cent. of such gross tonnage, such deduction shall be $\frac{32}{100}$ ths thereof.

(b.) As regards all other ships, the deduction shall, if the Commissioners of Customs and the owner do agree thereto, be estimated in the same manner; but either they or he may at discretion require the space to be measured, and the deduction estimated accordingly; and whenever such measurement is so required the deduction shall consist of the tonnage of the space actually occupied by or required to be inclosed for the proper working of the boilers and machinery, with the addition in the case of ships propelled by paddle wheels of one half, and in the case of ships propelled by screws of three-fourths of the tonnage of such space; and the measurement and use of such space shall be governed by the following rules, viz. :—

1. Measure the mean length of the engine-room between the foremost and aftermost bulkheads, or limits of its length, excluding such parts of the said length, if any, as are not actually occupied by, or required for, the proper working of the machinery; then measure the depth of the ship at the middle point of this length, from the ceiling at the limber strake to the upper deck in ships of three decks and under, and to the third deck, or deck above the tonnage deck, in all other ships; also the inside breadth of the ship clear of sponsoning, if any, at the middle of the depth; multiply together these dimensions of length, depth, and breadth for the cubical contents; divide this product by 100, and the quotient shall be deemed to be the tonnage of the engine-room, or allowance to be deducted from the gross tonnage on account of the propelling power.
2. In the case of ships having more than three decks, the tonnage of the space or spaces betwixt decks, if any, above the third deck, which are framed in for the machinery, or for the admission of light and air, found by multiplying together the length, breadth, and depth

thereof, and dividing the product by 100, shall be added to the tonnage of such space.

3. In the case of screw steamers, the tonnage of the shaft trunk shall be deemed to form part of, and added to, such space, and shall be ascertained by multiplying together the length, breadth, and depth of the trunk, and dividing the product by 100.
4. If any ship in which the machinery may be fitted in separate compartments,* the tonnage of each such compartment shall be measured, severally, in like manner, according to the above rules, and the sum of their results shall be deemed to be the tonnage of the said space.

RULE IV.—In ascertaining the tonnage of open ships, the upper edge of the upper strake is to form the boundary line of measurement, and the depths shall be taken from an athwartship line, extended from upper edge to upper edge of the said strake at each division of the length.—S. 20 to 24.

In every registered British ship the number denoting the register tonnage, ascertained as before directed, and the number of her certificate of registry, shall be deeply carved or otherwise permanently marked on her main beam, and shall be so continued, and if at any time they cease to be so continued, such ship shall be no longer recognized as a British ship.† Whenever the tonnage of any ship has been ascer-

* That is, if the engines and boilers be separated, as they frequently are, by an athwartship coal bunker passing between them, or by any other such athwartship separating space.

† No certificate of first Registry under this Act will be delivered by the Registrar, until a Certificate has been produced to him that the number and tonnage have been carved as required by this section. Hitherto vessels have only been known by their name, which can never be altered, and the port, number, and date of the year of their registry, which is, in fact, only an indication of the page of the folio in which the vessel has been registered, and this will alter as often as any vessel is registered anew.

In future, while this method of indicating the folio of the Registry is retained, every vessel will have, besides her name, an official number appropriated to her, which will be the distinguishing number of the vessel as long as she remains a British vessel, and such number will never be again applied to any vessel.

This is the number which is required to be permanently marked on the main beam.

The Registrar of each port of registry has a series of numbers allotted to him, to appropriate to any new vessel that may be registered at his port, and to any certificate of registry, of a vessel registered prior to 1st May, 1855, to which an official number had not been previously appropriated.

The Registrar-General of Merchant Seamen, under the direction of the Board of Trade, has recently prepared a code of signals by which these numbers may be indicated, and it is anticipated that great convenience will result from their use, both in telegraphing tidings of a vessel, and as being a permanent mark of identity.

tained and registered, the same shall be deemed to be the tonnage of such ship, and be repeated in every subsequent registry thereof, unless any alteration is made in the form or capacity of such ship, or unless it is discovered that the tonnage has been erroneously computed; and in either of such cases such ship shall be re-measured, and her tonnage determined and registered according to the foregoing rules.—S. 25 and 26.*

The rules for the measurement of tonnage herein contained shall not make it necessary to alter the tonnage of any British ship previously registered; but if the owner of any such ship desires to have the same re-measured according to such rules, he may apply to the Commissioners of Customs, who, on payment of such reasonable charge for the expenses of re-measurement as they may authorize, not exceeding the sum of 7s. 6d. for each transverse section,† may direct the same to be made; and such ship shall thereupon be re-measured, and the number denoting the register tonnage shall be altered accordingly.—S. 27.‡

* When the tonnage of a vessel has been once ascertained under this Act, the same is to be ever deemed her tonnage—so that on registry anew of any vessel registered under the provisions of this Act, she will not be required to be re-measured, unless she has been altered in her form. It will, however, be in the power of the Registrar to direct a re-survey, should he have reason to suspect any alteration may have been made.

An exception is made in favour of vessels that have been measured by Rule II. of this Act, the owners of which may, by the 14th section of the Amendment Act, on application to the Commissioners of the Customs, have the tonnage ascertained by Rule I., on payment of the expenses at the same rate as by the 27th section of this Act are charged on the re-measurement of vessels retaining their old registries.

† The maximum charge of 7s. 6d. for each section is to be charged on all vessels measured under this section by Rule I., and one-fourth the amount that would be payable under Rule I., is to be charged on vessels measured under Rule II.

These fees are only to be charged on such vessels as retain their old registries, and have the new tonnage recorded on the Certificate, and not on such vessels as, by reason of an alteration of the vessel or change of property, are registered anew, or whose registry is transferred from one port to another.

Registry anew being no longer necessary on change of property, the title of a new owner will be as sound, recorded on the existing registry, as if registry anew had taken place. Should, however, a purchaser claim registry anew, or should transfer of registry be required for a vessel registered prior to the 1st May, 1855, the vessel must be re-measured according to the rules of the present Act.

The Certificate of Survey, and the Formula of Measurement, will be retained at the Port of Registry, to be further used in the event of the vessel being at any future period registered anew, or the registry transferred to another port.

The same advice will be sent, advising the correction made as for an alteration of vessel. See note to section 54.

‡ A brief explanation of the nature of the register tonnage of a ship as ascertained under the "Merchant Shipping Act, 1854," and of the easy means it affords for estimating approximately the measurements and deadweight cargoes of ships.

1st. The Register tonnage of a ship expresses her entire internal cubical capacity in tons of 100 cubic feet each; so that it is only necessary to multiply such

Power to re-measure Engine Rooms improperly extended.—If it appears that in any steam ship measured before this Act comes into operation store rooms or coal bunkers have been introduced into the engine room, so that the deduction from the tonnage on account thereof is larger than it ought to be, the Commissioners of Customs may direct such engine room to be re-measured according to the pre-existing rules, excluding the space occupied by such store rooms or coal bunkers; or may, if the owners so desire, cause the ship to be re-measured according to the preceding rules, and subject to the conditions in the last section; and the said Commissioners shall cause the ship to be registered anew, or the registry thereof to be altered as the case may require. The Commissioners of Customs, with the sanction of the Treasury, may appoint persons to superintend the survey and admeasurement of ships; and, with the approval of the Board of Trade, may make such regulations for that purpose as may be necessary; and also, with the like approval, make such

tonnage by 100, and the entire internal capacity of the ship in cubic feet is immediately shown; and from which an owner can, by making such deductions for passengers, provisions, and stores, &c., as the circumstances of the particular voyage may require, arrive at the net space in cubic feet for the purposes of cargo.

- 2nd. To ascertain approximately for an average length of voyage, the measurement cargo at 40 feet to the ton which a ship can carry (as many owners may be unwilling to trouble themselves with the above deductions), it is only necessary to multiply the number of register tons contained under her tonnage deck, as shown separately in the certificate of registry, by the factor $1\frac{1}{2}$,* and the product will be the approximate measurement cargo required.
- 3rd. To ascertain approximately the deadweight cargo in tons which a ship can safely carry on an average length of voyage (deadweight bearing a certain qualified relation to internal capacity), it is only necessary to multiply the number of register tons under her tonnage deck by the factor $1\frac{1}{4}$,* and the product will be the approximate deadweight cargo required.
- 4th. With regard to the cargoes of coasters and colliers ascertained as above, whose short voyages require but a small equipment of provisions and stores, and whose frames or shells are of larger scantling in proportion to their capacity than in the larger classes of vessels, about 10 per cent. may be added to the said results; while, on the contrary, about 10 per cent. may be deducted in the case of the larger vessels going longer voyages.
- 5th. In the case of the measurement cargoes of steam vessels, the spaces occupied by the machinery, fuel, and passengers' cabins under the deck, must be deducted from the space or tonnage under the deck, before the application of the measurement factor thereto; and in the case of their deadweight cargoes, the weight of the machinery, water in the boilers, and fuel, must be deducted from the whole deadweight as ascertained above by the application of the deadweight factor.—G. O., No. 66.

* The deductions necessary to be made for provisions, stores, &c., agreeably to the opinions of several experienced shipowners and brokers, are allowed for in the selection of the two respective factors; but the spaces under the deck which may be appropriated to passengers, being governed by no rule, must be made by a separate deduction, with respect to the rule for measurement cargoes, as they may be found to exist in each individual case.

modifications and alterations as may become necessary in the tonnage rules, in order to the more effectual carrying out of the principle of admeasurement.—S. 28 and 29.

Registry of British Ships.—The following persons are required to register British ships, and shall be deemed registrars for the purposes of this Act, viz. :—

1. At any port or other place in the United Kingdom or Isle of Man approved for the registry of ships, the collector, controller, or other principal officer of Customs for the time being.
2. In the Islands of Guernsey and Jersey the principal officers of Her Majesty's Customs, together with the governor, lieutenant-governor, or other person administering the government of such islands respectively.
3. In Malta, Gibraltar, and Heligoland, the governor or other person administering the government of such places respectively.
4. At any port or place so approved within the limits of the charter but not under the government of the East India Company, and at which no Custom-house is established, the collector of duties, together with the governor, or other person administering the government.
5. At the ports of Calcutta, Madras, and Bombay, the master attendants, and at any other port or place so approved within the limits of the charter and under the government of the East India Company, the collector of duties, or any other person of six years' standing in the civil service of the said company who is appointed by any of the governments of the said company to act for this purpose.
6. At every other port or place so approved within Her Majesty's dominions abroad, the collector, controller, or other principal officer of Customs or of navigation laws; or, if there is no such resident officer, the governor, lieutenant-governor, or other person administering the government of the possession :

The Governor or other person administering the government in any British possession where any ship is so registered shall, with regard to the performance of any act relating to the registry of a ship or of any interest therein, be considered as occupying the place of the Commissioners of Customs ;

and any British consular officer may, in any place where there is no justice of the peace, take any declaration hereby required to be made in the presence of a justice.—S. 30 and 31.

Register Book and Port of Registry.—Every registrar shall keep a book, to be called “The Register Book,” and enter therein the particulars hereinafter required to be registered. The port or place at which any British ship is registered for the time being, shall be considered her port of registry or the port to which she belongs.—S. 32 and 33.*

The following rules shall be observed with respect to the names of British registered ships, viz.:—

1. Before registry the name of each ship and of the port to which she belongs shall be painted on a conspicuous part of her stern on a dark ground in white or yellow letters of a length not less than 4 inches:†
2. No change shall be made in the name of any registered ship :
3. No concealment, absence, or obliteration of the above names shall be permitted, except for the purpose of escaping capture by an enemy :
4. The ship shall not be described by or with the knowledge of the owner or master by any name other than the one by which she is registered :

And for every breach of the above rules, or any of them, the owner and master shall each incur a penalty not exceeding £100.—S. 34.

Application for Registry.‡—Every application for the registry of a ship shall, in the case of individuals, be made by the person requiring to be registered as owner, or by some one or more of such persons if more than one, or by his or their duly authorized agent; and in the case of bodies corporate, by their duly authorized agent; the authority of such agent, if appointed by individuals, to be testified by some writing under the hands of the appointers, and if

* The former act required the port of registry to be the port nearest to the place of residence of one of the declaring owners. This section leaves the port of registry optional to the owner.

† Pleasure yachts may be exempted from this provision with the consent of the Board of Trade and of the Commissioners of Customs.—18 & 19 Vict., cap. 91, s. 13.

‡ It is not now requisite, as formerly, that ships should be registered anew on change of property unless the owners desire it.—G. O., No. 71, 1855.

appointed by a body corporate, by some instrument under their common seal.—S. 35.

Survey of Ship.—Before registry the ship shall be surveyed by a person duly appointed; and such surveyor shall grant a certificate, specifying her tonnage, build, and such other particulars descriptive of the identity of the ship as may from time to time be required by the Board of Trade; and such certificate shall be delivered to the registrar before registry.—S. 36.

Entries in Register Book.—The following rules shall be observed with respect to entries in the register book, viz.:—

1. The property in a ship shall be divided into 64 shares :
2. Subject to the provisions with respect to joint owners or owners by transmission hereinafter contained, not more than 32 individuals shall be entitled to be registered at the same time as owners of any one ship; but this rule shall not affect the beneficial title of any number of persons or of any company represented by or claiming under or through any registered owner or joint owner :
3. No person shall be entitled to be registered as owner of any fractional part of a share in a ship; but any number of persons, not exceeding 5, may be registered as joint owners of a ship, or of a share or shares therein :*
4. Joint owners shall be considered as constituting one person only as regards the foregoing rule relating to the number of persons entitled to be registered as owners, and shall not be entitled to dispose in severalty of any interest in any ship or in any share or shares therein in respect of which they are registered :
5. A body corporate may be registered as owner by its corporate name.—S. 37.

* These clauses, together with section 43, prohibiting the registrar from taking any notice of trust, effect a very important alteration in the law. Of partnerships or trusteeships the registrar will know nothing; such persons, in any number not exceeding five, may be registered as joint-owners. Any dealings with such shares will require the signature of all the joint-owners. In the event of the death of any such joint-owner, the property will accrue to the survivors, and there will be no transmission within the meaning of the 68th section. In order, therefore, to vest the property in the names of the surviving joint-owners, a certificate of burial only will be required, together with a statement of the date of death, and a declaration of the identity of the deceased and the person appearing on the register books.

Declaration of Ownership by Individual Owner.—No person shall be registered as owner of a ship or any share therein, until he has made and subscribed a declaration, referring to the ship as described in the certificate of the surveyor, and containing the following particulars,* viz.:—

1. A statement of his qualification to be an owner of a share in a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building not known) a statement that she is foreign-built, and that he does not know the time or place of her building, and her foreign name ; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned :
3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which he is entitled to be registered as owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person, or body of persons, is entitled as owner to any legal or beneficial interest in such ship, or any share therein :

The above declaration of ownership shall be made and subscribed in the presence of the registrar, if the declarant reside within five miles of the Custom-house of the port of registry, but if beyond that distance, in the presence of any registrar or justice.—S. 38.

Declaration of Ownership by Body Corporate.—No body corporate shall be registered as owner of a ship, or of any share therein, until their secretary or other duly appointed public officer has made and subscribed, in the presence of the registrar of the port of registry, a declaration, referring to the ship as described in the certificate of the surveyor and containing the following particulars, viz.:—

1. A statement of such circumstances of the constitution and business of such body corporate as prove it to be qualified to own a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building unknown) a statement

* Forms of declaration suited to the various classes of owners, may be had on application to the registrars.

that she is foreign-built, and that he does not know the time or place of her building, and her foreign name; or (in case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned:

3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which such body corporate is owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person or body of persons is entitled as owner to any legal or beneficial interest in such ship, or any share therein.*—S. 39.

Evidence to be produced on Registry.—Upon the first registry of a ship there shall, in addition to the declaration of ownership, be produced the following evidence, viz. :—

1. In the case of a British-built ship, a certificate (which the builder is hereby required to grant under his hand) containing a true account of the denomination and tonnage of such ship as estimated by him, and of the time when, and the place where, such ship was built, together with the name of the party, if any, on whose account he has built the same; and, if any sale or sales have taken place, the bill or bills of sale under which the ship or share therein has become vested in the party requiring to be registered as owner :†
2. In the case of a foreign-built ship, the same evidence as in the case of a British-built ship, unless the person requiring to be registered as owner, or, in the case of a body corporate, the duly appointed officer, declares that the time or place of her building is unknown, or that the builder's certificate cannot be procured, in which case there shall be required only the bill or bills of sale under which the ship or share therein became vested in the party requiring to be registered as owner thereof :
3. In the case of a ship condemned by any competent court, an official copy of the condemnation of such ship.—S. 40.

* The declaration made on behalf of any body corporate, must be made before the registrar of the port of registry.

† The bills of sale required being for vessels not yet registered, need not be in the form required by the Act.

Penalty on Builder for False Certificate.—If any builder wilfully makes a false statement in any certificate hereby required to be granted by him, he shall, for every such offence, incur a penalty not exceeding £100.—S. 41.

Particulars of Entry in Register Book.—As soon as the foregoing requisites have been complied with, the registrar shall enter in the register book the following particulars relating to such ship, viz.:—

1. The name of the ship and the port to which she belongs :
2. The details as to her tonnage, build, and description, comprised in the surveyor's certificate :
3. The several particulars as to her origin, stated in the declaration of ownership :
4. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are interested in such ship. No notice of any trust shall be entered in the register book ; and, subject to any rights and powers appearing by the register book, to be vested in any other party, the registered owner of any ship or share shall have power absolutely to dispose thereof, and to give receipts for money paid or advanced by way of consideration.*—S. 42 and 43.

Certificate of Registry.—Upon the completion of registry, the registrar shall grant a certificate thereof,† viz.:—

1. The name of the ship and the port to which she belongs :
2. The details as to her tonnage, build, and description comprised in the certificate of the surveyor :‡

* Shares in shipping are to be deemed to be included in the word "Stock," as defined by the Trustee Act, 13 and 14 Vict., cap. 80, and the provisions of such last-mentioned Act are to be applicable to such shares accordingly. Any persons placed on the register as owners or mortgagees for the beneficial interest of other parties, should execute a separate instrument, declaring such trust ; but of the trust, or of any term implying a trust, the registering officers can take no notice. Any person so beneficially interested will be liable to all the penalties imposed on owners.

† The distinguishing signal of a British vessel is to be indorsed on her certificate of registry, conjointly with the official number when appropriated by the registrar of shipping.—G. O., No. 118, 1857. The signal letters found in the mercantile Navy List, appropriated to the respective official numbers of ships already registered, are to be indorsed by the registrar upon existing certificates when they are presented for the purpose of reporting or clearing the vessel.—G. O., No. 4, 1856.

‡ In the case of vessels with three or more decks, the depth from the upper deck, as well as from the tonnage deck, must be shown on the certificate of registry by

3. The name of her master :
4. The several particulars as to her origin, stated in the declaration of ownership :
5. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are respectively interested indorsed upon such certificate.*—S. 44.

Change of Owner.—Whenever any change takes place in the registered ownership of any ship, then, if such change occurs at a time when the ship is at her port of registry, the master shall forthwith deliver the certificate of registry to the registrar, and he shall indorse thereon a memorandum of such change; but if such change occurs during the absence of the ship from her port of registry, then, upon her first return to such port, the master shall deliver the certificate of registry to the registrar, and he shall indorse thereon a like memorandum of such change; or, if she previously arrives at any port where there is a British registrar, such registrar shall, upon being advised by the registrar of her port of registry of the change having taken place, indorse a like memorandum thereof on the certificate of registry,

adding, immediately under the line which denotes the depth in the hold from tonnage deck, the following words—"Depth in hold from upper deck to ceiling at midships," and placing the figures denoting the same opposite thereto in the proper column. The certificates of surveys in the case of such vessels must be prepared accordingly by the measuring surveyors.—G. O., No. 56, 1859.

* The certificate of registry differs considerably in form from that formerly in use. In any dealings with the vessel, the identity of the vessel and the registry will be proved by the recital merely of the name, port, number, and port of registry, official number, and the particulars of the build, description, measurement, and tonnage, found in the certificate and on the register. The name of the master, or first owner, and the subsequent transfers, will no longer be necessary to prove the identity of any ship.

A certificate, under this Act, is not a document of title. It does not necessarily contain notice of all changes of ownership, and in no case does it contain an official record of any mortgages affecting the ship.—G. O., No. 123, 1857.

The certificate will at no time be considered a sure evidence of title to the ship; it will be merely an evidence of the British character of the vessel described in it.

No mortgage will ever be indorsed on the certificate, nor will the title of any owner be at any time impeached by reason of it not being indorsed thereon.

Under the old law, the certificate being taken as an evidence of title, any transfer of which a purchaser had notice by reason of it being indorsed on the certificate, took priority over a transfer that had been recorded on the register at an earlier date, but not also indorsed on the certificate of registry. The old law also allowed registry *de novo* at a port other than the previous port of registry; the bills of sale, from the persons appearing on the certificate as owners, by which the ship has been acquired, being recorded at the port of registry anew. This registry anew might at any time be obtained regardless of a title not appearing on the certificate—a proceeding which, though it did not absolutely defeat the title as appearing on the original register, led to the commission of many frauds and much litigation.

and may for that purpose require the certificate to be delivered to him, so that the ship be not thereby detained; and any master who fails to deliver to the registrar the said certificate, shall incur a penalty not exceeding £100.*—S. 45.

Change of Master.—Whenever the master of any British registered ship is changed, the following persons, that is to say, if such change is made in consequence of the sentence of any naval court, the presiding officer of such court, but if the change takes place from any other cause, the registrar, or if there is no registrar, the British consular officer resident at the port where such change takes place, shall indorse on the certificate of registry a memorandum of such change, and subscribe his name to such indorsement, and forthwith report the change of master to the Commissioners of Customs in London; and the officers of Customs at any port situate within Her Majesty's dominions may refuse to admit any person to do any act at such port as master of any British ship, unless his name appears upon the certificate of registry as the last appointed master.†—S. 46.

Power to grant New Certificate.—The registrar may, with the sanction of the Commissioners of Customs, upon the delivery up to him of the former certificate of registry, grant a new certificate; and, in the event of the certificate of registry being mislaid, lost, or destroyed, if such event occurs at any port in the United Kingdom, the ship being registered in the United Kingdom, or at any port in any British possession, the ship being registered thereat, then the registrar of her port of registry shall grant a new certificate as a substitute; but if such event occurs elsewhere, the master, or some other person having knowledge of the circumstances, shall make a declaration before the registrar of any port having a British registrar, at which such ship

* Any registrar, on being required to do so, will indorse on a certificate of registry the names of the owners and the shares held by them at the date of making such indorsement.

If the vessel be not at her port of registry, the registrar of such port may be required to certify to the registrar of the port where the vessel may be, the then state of the ownership of the vessel, in order to its due indorsement on the certificate.

† No master will be entitled to navigate any ship unless his name be indorsed on the certificate of registry, nor to make any voyage beyond the limits of the home trade, nor to command any home trade passenger ship unless provided with a certificate of service or of competency.—The number of such certificate must be inserted on the certificate of registry.

is at the time, or first arrives after such mislaying, loss, or destruction; and such declaration shall state the facts of the case, and the names and descriptions of the registered owners of such ship, to the best of the declarant's knowledge and belief; and the registrar shall thereupon grant a provisional certificate, and shall insert therein a statement of the circumstances under which the same is granted.* Every such provisional certificate shall, within 10 days after the arrival of the ship at her port of discharge in the United Kingdom, if registered in the United Kingdom, or if registered elsewhere, at her port of discharge in the British possession within which her port of registry is situate, be delivered up to the registrar thereof, who shall thereupon grant a new one; and if the master fail to deliver up the same within such time, he shall forfeit £50.—S. 47 to 49.

Custody of Certificate.—The certificate of registry shall be used only for the lawful navigation of the ship, and shall not be subject to detention by reason of any title, lien, charge, or interest whatsoever which any owner, mortgagee, or other person may have, or claim to have, on or in the ship described in such certificate; and if any person whatever, whether interested or not in the ship, refuses, on request, to deliver up such certificate when in his possession or under his control, to the person for the time being entitled to the custody thereof for the purposes of such lawful navigation as aforesaid, or to any registrar, officer of the Customs, or other person legally entitled to require such delivery, it shall be lawful for any justice, or for any competent court, to cause the person so refusing to appear before him and to be examined touching such refusal; and unless it is proved that there was reasonable cause for such refusal, the offender shall incur a penalty not exceeding £100; but if it is made to appear that the certificate is lost, the party complained of shall be discharged, and such justice or court shall thereupon certify that the certificate of registry is lost.† If the person charged with such detainer or refusal is proved to have absconded, so that warrant cannot be served upon him, or if he persists in his refusal to deliver

* Before granting a new certificate, a declaration will be required of the circumstances of the loss.

† No question of title can be effected by the possession or non-possession of the certificate of registry.

the certificate, such justice or court shall certify the fact, and the same proceedings may then be taken as in the case of a certificate of registry mislaid, lost, or destroyed.—S. 50 and 51.

Penalty for using Improper Certificate.—If the master or owner of any ship uses or attempts to use for navigation, a certificate of registry not legally granted in respect of such ship, he shall be guilty of a misdemeanour, and it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British consular officer, to seize and detain such ship, and to bring her for adjudication before the High Court of Admiralty in England or Ireland, or any court having admiralty jurisdiction in Her Majesty's dominions; and if such court is of opinion that such use or attempt has taken place, it shall pronounce such ship to be forfeited to Her Majesty, and may award such portion of the proceeds of sale as it may think just to the officer so bringing in the same for adjudication.—S. 52.

Certificate lost to be delivered.—If any registered ship is either actually or constructively lost, taken by the enemy, burnt, broken up, or if by reason of a transfer to any persons not qualified to be owners of British ships, or of any other matter or thing, any ship ceases to be a British ship, every person who at the time of the occurrence of any of the aforesaid events, owns such ship or any share therein, shall upon obtaining knowledge of such occurrence, if no notice has already been given, give notice thereof to the registrar at the port of registry, and he shall make entry in his register book; and, except in cases where the certificate of registry is lost or destroyed, the master of every ship so circumstanced shall, if such event occurs in port, immediately, but if the same occurs elsewhere, then within 10 days after his arrival, deliver the said certificate to the registrar, or, if there be no registrar, to the British consular officer at such port; and such registrar, if he is not himself the registrar of her port of registry, or such British consular officer, shall forward the certificate delivered to him to the registrar of the port of registry; and every owner and master who, without reasonable cause, makes default in obeying these provisions, shall for each offence incur a penalty not exceeding £100.—S. 53.

Provisional Certificate.—If any ship becomes the property of persons qualified to be owners of British ships at any foreign port, the British consular officer resident at such port may grant the master of such ship, upon his application, a provisional certificate, stating the name of the ship; the time and place of purchase, and the names of purchasers; the name of master; the best particulars as to tonnage, build, and description that he is able to obtain; and he shall forward a copy thereof, at the first opportunity, to the Commissioners of Customs in London. The certificate so granted shall possess the same force as a certificate of registry until the expiration of six months, or until such earlier time as the ship arrives at some port where there is a British registrar; but upon the expiration of such period, or upon arrival at such port, shall be void to all intents.—S. 54.

Transfers and Transmissions.—A registered ship or any share therein, when disposed of to persons qualified to be owners of British ships, shall be transferred by bill of sale, with such description as is contained in the certificate of the surveyor, or as may be sufficient to identify the ship to the satisfaction of the registrar, and shall be executed by the transferrer in the presence of, and be attested by, one or more witnesses.*—S. 55.

Declaration to be made by Transferee.—No individual shall be entitled to be registered as transferee (if resident within five miles of the Custom-house of the port of registry, in the presence of the registrar; if beyond that distance, before any registrar or justice of the peace) of a ship or any share therein until he has made a declaration, stating his qualification to be registered as owner of a share in a British ship, and containing a denial similar to that required in a declaration of ownership by an original owner; and no body corporate shall be so entitled to be registered as transferee, until their secretary or other duly appointed public officer has made a declaration in the presence of the registrar of the port of registry, stating the name of such body corporate, and such circumstances of its constitution and business as may prove it to be qualified to own a British ship, and

* Forms of bills of sale can be had on application to any registrar.

In case any bill of sale or mortgage is made in any form, or contains any particulars other than those approved in pursuance of this Act, no registrar shall be required to record the same without the express direction of the Commissioners of Her Majesty's Customs.—18 and 19 Vict., cap. 91, s. 11.

containing a like denial to that required to be contained in a declaration of ownership made on behalf of a body corporate.*

—S. 56.

Registration of Transfer.—Every bill of sale for the transfer of any registered ship, or of any share therein, when duly executed, shall be produced to the registrar of the port at which the ship is registered, together with the declaration made by a transferee; and the registrar shall enter in the register book the name of the transferee as owner of the ship or share comprised in such bill of sale, and shall indorse on the bill of sale the fact of such entry having been made, with the date and hour thereof; and all bills of sale of any ship, or shares in a ship, shall be entered in the register book in the order of their production to the registrar.† If the property in any ship or in any share therein becomes transmitted by the death or bankruptcy or insolvency of any registered owner, or in consequence of the marriage of any female registered owner, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated by a declaration of the person to whom such property has been transmitted, containing the several statements required to be contained in the declaration of a transferee, or as near thereto as circumstances permit; and, in addition, a statement describing the manner in which, and the party to whom, such property has been transmitted.‡

—S. 57 and 58.

* The declaration to be the same as on first registry, excepting that the name of the master is not required.—See Sect. 38.

It may be observed that the duties of a British registrar cease when any ship has been sold to foreigners, and that no bill of sale for such transfer will be recorded.

It will, however, be to the interest of any foreigner purchasing a British ship to see that the certificate of registry is given up as required by the 53rd section, in order that the registry may be closed as speedily as possible against any transaction whereby his title to the ship might be liable to be questioned. On sale of part of a British ship to a foreigner, the shares sold would be forfeited.—See Section 103.

† The date and hour of the production of bills of sale and deeds of mortgages of ships and shares in ships for registration, are to be deemed to be and shall be recorded as the date and hour of registration, notwithstanding that the actual entry in the registry book be subsequently made, special care being taken that the entry be in all cases made at the very earliest period after the production of the deeds.—G. O., No. 111, Sept. 1857.

‡ See note to section 44. This clause virtually prohibits any dealings with a ship, except at her port of registry. Many ships will, however, be sold to persons not resident in the country or possession of the port of registry, for which an immediate title will be required; and many purchasers, although resident within the country or possession of the port of registry, and satisfied as to their title, will require their registry to be transferred to another port.

For the means of doing this, see Certificates of Sale, Sections 76-83, and the regulations for Transfer of Registry.—Sections 89, 90.

Registration of Transmitted Shares.—The Registrar, upon the receipt of such declaration, accompanied by proper legal proofs, shall enter the name of the person or persons entitled under such transmission in the register book as owner or owners of the ship or share in respect of which such transmission has taken place;* and such persons, if more than one, shall, however numerous, be considered as one person only in regard to the rules relating to the number of persons entitled to be registered as owners. Of the documents hereby required to be produced, the registrar shall retain in his possession the following; viz., the surveyor's certificate, the builder's certificate, the copy of the condemnation, and all declarations of ownership.—S. 60 & 61.

Unqualified owner entitled by transmission may apply to Court for Sale of Ship.—Whenever any property in a ship or share therein becomes vested by transmission on the death of any owner, or on the marriage of any female owner, in any person not qualified to be the owner of British ships, it shall be lawful, if such ship is registered in England or Ireland for the Court of Chancery, if in Scotland for the Court of Session, or if in any British possession for the superior court therein, upon application by or on behalf of such unqualified person, to order a sale of the property so transmitted, and to direct the proceeds, after deducting

The priority of bills of sale will depend on the date of their production to the registrar, and consequent entry on the register.

Under the former law, the executors or other representatives of an owner disposed of his shares by bill of sale, producing to the registrar the probate or other documents under which they claimed to act.

The present law, in accordance with its principle that the registrar shall take no notice whatever of any trust, enacts that the executors or administrators, the husband or the assignees of any registered owner, shall, on making a declaration of their title and producing proof, be entered on the register as owners in the place of the person whose interest has been so transmitted to them. Once entered as owners, they will have full power to deal with the shares.

In addition to the declaration, the registrar will require an official copy of the adjudication of the bankruptcy and of the appointment of the official and trade assignees, and a certificate of marriage, which documents the registrar will retain. The probate or other document in lieu thereof must be produced to the registrar to note. In the event of the registrar having any doubt on the subject, he may, in addition to the above evidence, call for a declaration of identity in the prescribed form, and also for a certificate of burial.

As to the proceedings on the death of a joint-owner, see note at p. 298.

Any female owner about to marry can secure the separate use of her property by a deed of trust in the usual way. Of this trust the registrar will take no notice; a bill of sale to the trustees as "joint-owners" will be all that will be received by him.

* Shares in ships registered under "The Merchant Shipping Act, 1854," shall be deemed to be included in the word "Stock," as defined by the Trustee Act, 1850, and the provisions of such Act shall be applicable to such shares accordingly.—18 and 19 Vict., cap. 91, s. 10.

the expenses thereof, to be paid to the person entitled, or otherwise as the court may direct. Every order for a sale made by such court shall contain a declaration vesting the right to transfer the ship or share to be sold in some person or persons named by the court, and such nominee shall thereupon be entitled to transfer such ship or share in the same manner as if he or they were the registered owner or owners of the same; and every registrar shall obey the requisition of such nominee in respect of transfer to the same extent as he would be compellable to obey the requisition of any registered owner of such ship or share. Every such application for sale shall be made within four weeks after the occurrence of the event on which such transmission has taken place, or within such further time as the court may allow, not in any case to exceed the space of one year; and, in the event of no application being made within such period, or of the court refusing to accede thereto, the ship or said share shall be forfeited.—S. 62 to 64.

Power of Courts to prohibit Transfers.—It shall be lawful in England or Ireland for the Court of Chancery, in Scotland for the Court of Session, in any British possession for any superior court therein, without prejudice to the exercise of any other power such court may possess, upon the application of any interested person, to issue an order prohibiting for a time to be named in such order any dealing with such ship or share; and such court may make or refuse any such order, to annex thereto any terms or conditions it may think fit, and to discharge such order when granted, with or without costs, and generally to act in such manner as the justice of the case requires; and every registrar, without being made a party to the proceedings, upon being served with such order, or an official copy thereof, shall obey the same.—S. 65.

Mortgages.—A registered ship or share therein may be made security for a loan or other valuable consideration, by way of "mortgage." Every such mortgage shall be recorded by the registrar in the register book, in the order of time in which the same is produced to him for that purpose; * and by memorandum under his hand, stating the date and hour, he shall notify on the mortgage that the same has been

* See note to section 56, p. 307.

recorded by him. Whenever any registered mortgage has been discharged, the Registrar shall, on the production of the mortgage deed, with a duly signed and attested receipt for the mortgage money indorsed thereon, make entry in the register book to the effect that such mortgage has been discharged; and the estate which passed to the mortgagee shall vest in the same person or persons in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had ever been made. If there is more than one mortgage registered of the same ship or share therein, the mortgagees shall, notwithstanding any express, implied, or constructive notice, be entitled in priority one over the other according to the date at which each instrument is recorded in the register books, and not according to the date of each instrument.—S. 66 to 69.

Mortgagee not to be deemed owner.—A mortgagee shall not by reason of his mortgage be deemed to be the owner of a ship, or a share therein; nor shall the mortgager be deemed to have ceased to be the owner of such mortgaged ship or share, except in so far as may be necessary for making such available as a security for the mortgage debt. Every registered mortgagee shall have power absolutely to dispose of the ship or share in respect of which he is registered, and to give effectual receipts for the purchase money; but if there are more persons than one registered as mortgagees of the same ship or share, no subsequent mortgagee shall, except under the order of some court capable of taking cognizance of such matters, sell such ship or share without the concurrence of every prior mortgagee.* No registered mortgage of any ship or share therein shall be affected by any act of bankruptcy of the mortgager after the date of the record of such mortgage, notwithstanding such mortgager at the time may have in his possession and disposition, and be reputed owner of such ship or share thereof; and such mortgage shall be preferred to any right, claim, or interest in such ship or share thereof which may belong to the assignees of such bankrupt.—S. 70 to 72.

Transfer of Mortgages.—A registered mortgage of any ship, or share in a ship, may be transferred to any person, and on the production of such instrument, the registrar

* See note, p. 277. The covenant of a power to sell is now no longer required.

shall enter in the register book the name of the transferee as mortgagee of the ship or shares therein mentioned, and shall by memorandum under his hand record on the instrument of transfer, stating the date and hour, that the same has been recorded by him.* If the interest of any mortgagee in any ship, or in any share therein, becomes transmitted in consequence of death, bankruptcy, or insolvency, or in consequence of the marriage of any female mortgagee, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated and accompanied by such evidence as is required to authenticate a corresponding transmission of property from one registered owner to another.* The registrar, upon the receipt of such declaration and the production of such evidence, shall enter the name of the person entitled under such transmission in the register book as mortgagee of the ship or share in respect of which such transmission has taken place.—S. 73 to 75.

Certificates of Mortgage and Sale.—Any registered owner, if desirous of disposing by way of mortgage or sale of the ship or share in respect of which he is registered at any place out of the country or possession in which the port or registry of such ship is situate, may apply to the registrar, who shall thereupon enable him to do so by granting certificates of mortgage or certificates of sale, according as they purport to give a power to mortgage or a power to sell.†

* Any number of persons not exceeding five may be registered as joint-mortgagees.

† Section 57, enacting that all bills of sale must be recorded at the port of registry, registry anew on change of property can only be procured at such port, and a change of the port of registry can only be made under the regulations for transfer of registry set forth in sections 89 and 90.

These regulations fully meet all the requirements of business relating to vessels sold within the country or possession of the port of registry; but for vessels sold in British ports, not within the country or possession of the port of registry, it would be necessary to incur the risk of sending the bills of sale across the seas to be recorded. The following sections, therefore, provide a statutory power of attorney by which vessels may be sold or mortgaged out of the country or possession of the port of registry.

Certificates of sale and mortgage will always contain a full account of the ownership and incumbrances, and will before delivery be entered on the register. Sales or mortgages made in virtue of a certificate of sale or mortgage, will have priority over sales or mortgages, or other certificates of sale or mortgage entered in the register book at a date subsequent to the entry of the certificate.

Any sale or mortgage made in virtue thereof, will be endorsed on the certificate, which for the time being may be regarded as a floating registry of the ship, and as such afford to a foreigner a full guarantee of the validity of his title, and enable any British purchaser to procure immediate registry anew.

It is necessary that a limit of time should be fixed within which the vessel may be sold or mortgaged, but not so that any place or amount should be

Previously to any certificate of mortgage or sale being granted, the applicant shall state to the registrar, to be by him entered in the register book, the following particulars:—The names of the persons by whom the power mentioned in such certificate is to be exercised, and in the case of a mortgage the maximum amount of charge to be created (if it is intended to fix any such maximum); and in the case of a sale, the minimum price at which sale is to be made (if it is intended to fix any such minimum); the specific place or places where such power is to be exercised; or, if no place be specified, then that it may be exercised anywhere, subject to the provisions hereinafter contained; the limit of time within which such power may be exercised.

No certificate of mortgage or sale shall be granted so as to authorize any mortgage or sale to be made at any place within the United Kingdom, if the port of registry of the ship be situate therein; or at any place within the same

fixed; but unless certain places are named and a period fixed, not exceeding twelve months, the purchaser will not be protected by clause 4 of sections 80 and 81 against the bankruptcy or insolvency of the owner, nor obviously can the power of revocation, given in section 83, be exercised, unless the place or places have been named.

The certificate of sale for a ship encumbered, will always have on it a notice of the full particulars of the mortgages, outstanding certificates of mortgage or sale, existing at the time of granting the certificate; on the sale of the vessel under the certificate, such mortgages will be brought forward on the new registry, and on the return of the certificate to the original port of registry, such original registry will remain open as far as relates to any unsatisfied mortgages, outstanding certificates of mortgage, or sale thereon. The purchaser of such encumbered vessel would therefore be liable to have his title immediately defeated by a sale by the prior incumbrance; which sale in the case of sale by the mortgagee might be recorded at either port. It is obvious, therefore, that no purchaser of an encumbered vessel under a certificate of sale could have safe possession, unless at the time of registry anew in his favour the original instruments were produced in order that the discharge may be recorded, in the case of mortgage deeds, or in the case of certificates of sale or mortgage, that the evidence may be present of their having never been acted on.

These statutory powers of sale do not interfere with the power any owner possesses in the ordinary course of business to depute any person to act for him under the usual power of attorney; but any sale or mortgage effected under such power will have no validity until recorded at the port of registry.

No certificate of sale can issue except for the sale of the whole ship.

Occasionally it will happen that the several owners of a vessel reside in different countries, and wish to unite in effecting a sale out of the country or possession of the port of registry.

This might be done—

1st. By the ordinary power of attorney, when the bill of sale and the declaration of ownership must be sent to the port of registry to be recorded, and the purchaser apply to have the registry transferred under the 89th and 90th sections.

2nd. All the owners might transfer their interest to one resident at the port of registry, who would then execute the certificate of sale.

3d. The absent owners might send to the port of registry an application for the transfer of the registry to the intended port of sale, to be joined in by all the other owners (*see* sections 89 and 90), and when the transferred registry has been completed, the bill of sale to the purchaser could be recorded.

British possession if the port of registry be situate therein; or by any person not named in the certificate.—S. 76 to 78.

Rules as to Certificates of Mortgage.—The following rules shall be observed as to certificates of mortgage, viz.:—

1. The power shall be exercised in conformity with the directions contained in the certificate :
2. A record of every mortgage made thereunder shall be indorsed thereon by a registrar or British consular officer :
3. No mortgage, *bond fide* made thereunder, shall be impeached by reason of the person by whom the power was given dying before the making of such mortgage :
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no mortgage, *bond fide* made to a mortgagee without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given :
5. Every mortgage so registered on the certificate shall have priority over all others of the same ship or share created subsequently to the date of the entry of the certificate in the register book ; and if there be more mortgages than one so indorsed, the respective mortgagees claiming shall be entitled one before the other according to the date at which a record of each instrument is indorsed on the certificate, and not according to the date of the instrument creating the mortgage :
6. Subject to the foregoing rules, every mortgagee whose mortgage is registered on the certificate shall have the same rights and powers, and be subject to the same liabilities, as he would have had and been subject to if his mortgage had been registered in the register book instead of on the certificate :
7. The discharge of any mortgage so registered on the certificate may be indorsed thereon by any registrar or British consular officer, upon the production of such evidence as is required to be produced to the registrar on the entry of the discharge of a mortgage in the register book ; and upon such indorsement being made, the estate, if any, which passed to the mortgagee shall vest in the same person in whom the same would, having

regard to intervening acts and circumstances, if any, have vested if no such mortgage had been made:

8. Upon the delivery of any certificate of mortgage to the registrar by whom it was granted, he shall, after recording in the register book in such manner as to preserve its priority any unsatisfied mortgage registered thereon, cancel such certificate, and enter the fact of such cancellation in the register book; and every certificate so cancelled shall be void to all intents.—S. 80.

Rules as to Certificates of Sale.—The following rules shall be observed as to certificates of sale, viz.:—

1. No such certificate shall be granted except for the sale of an entire ship:
2. The power shall be exercised in conformity with the directions contained in the certificate:
3. No sale, *bonâ fide* made to a purchaser for valuable consideration, shall be impeached by reason of the person by whom the power was given dying before the making of such sale:
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no sale, *bonâ fide* made to a purchaser for valuable consideration without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given:
5. Any transfer made to a person qualified to be the owner of British ships shall be by bill of sale in the form hereinafter mentioned, or as near thereto as circumstances permit:
6. If the ship is sold to a party qualified to hold British ships, the ship shall be registered anew; but notice of all mortgages enumerated on the certificate of sale shall be entered in the register book:
7. Previously to such registry anew, there shall be produced to the registrar the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry of such ship:
8. Such last-mentioned registrar shall retain the certificates of sale and registry, and, after having indorsed on both an entry of the fact of a sale having taken place, shall forward the said certificates to the registrar of the

former port of registry ; and such last-mentioned registrar shall thereupon make a note of the sale in his register book, and the registry of the ship shall be considered as closed ; except as far as relates to any unsatisfied mortgages or existing certificates of mortgage entered therein :

9. On such registry anew the description of the ship contained in her original certificate of registry may be transferred to the new register book, without her being re-surveyed,* and the declarations to be made by the purchaser shall be the same as would be required to be made by an ordinary transferee :
10. If the ship is sold to a party not qualified to be the owner of a British ship, the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry, shall be produced to some registrar or consular officer, who shall retain the certificates of sale and registry ; and, having indorsed thereon the fact of such ship having been sold to persons not qualified to be owners of British ships, shall forward them to the registrar of the port of registry of such ship to be noted :
11. If upon a sale being made to an unqualified person, default is made in the production of such certificates as are mentioned in the last rule, such unqualified person shall be considered as having acquired no title to, or interest in the ship ; and further, the party upon whose application such certificate was granted, and the persons exercising the power, shall each incur a penalty not exceeding £100 :
12. If no sale is made in conformity with the certificate of sale, such certificate shall be delivered to the registrar by whom it was granted, who shall cancel it and enter the fact in the register book, and every certificate so cancelled shall be void to all intents.—S. 81.

Loss of Certificate of Mortgage and Sale.—Upon proof that any certificate of mortgage or sale is lost or so obliterated as to be useless, and that the powers thereby given have never been exercised, or if they have been exercised, then upon proof of the several matters and things that have been

* The ship is not required to be re-surveyed if already registered, but if transferred from the old form of measurement, she must be measured under the present system, and thereby obtain a new certificate.

done thereunder, it shall be lawful for the registrar, with the sanction of the Commissioners of Customs, either to issue a new certificate, or to direct such entries to be made in the register book, or such other matter or thing to be done as might have been made or done if no such loss or obliteration had taken place. The registered owner for the time being of any ship or share in respect of which a certificate of mortgage or sale has been granted, specifying the place or places where the power thereby given is to be exercised, may authorize the registrar by whom such certificate was granted to give notice to the registrar or consular officer at such place or places, that such certificate is revoked, and notice shall be given accordingly ; and all registrars or consular officers receiving such notice shall record and exhibit the same to all persons who may apply to them for the purpose of effecting or obtaining a mortgage or transfer under the said certificate of mortgage or sale ; and after such notice has been so recorded, the said certificate shall be deemed to be revoked and of no effect ; and every registrar or consular officer recording any such notice shall state to the registrar by whom the certificate was granted, whether any previous exercise of the power to which such certificate refers has taken place.—S. 82 and 83.

Registry anew, and Transfer of Registry.—Whenever any registered ship is so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, then the registrar of the port of alteration, if there be one, or the registrar of the first port at which the ship arrives after her alteration, having a registrar, shall, on application made to him, and on the receipt of a certificate from the proper surveyor specifying the nature of such alteration, either retain the old certificate of registry and grant a new one containing a description of the ship as altered ; or indorse on the existing certificate a note of such alteration, and subscribe his name thereto ; and the registrar to whom such application is made, if he be the registrar of the port of registry of the ship, shall enter in his register book the particulars of the alteration so made, and the fact of such new certificate having been granted or indorsement having been made on the existing certificate ; but if he is not such last-mentioned registrar, he shall forthwith report such particulars and facts as aforesaid, accompanied by the old

certificate of registry in cases where a new one has been granted, to the registrar of the port of registry, who shall retain such old certificate, if any, and enter such particulars and facts in his register book accordingly.* When application is made in respect of such alteration to the registrar of the port of registry, he may, if he thinks fit, instead of registering such alteration, require such ship to be registered anew in manner directed on the first registry of a ship; and, if he is not such registrar, he may require such ship to be registered anew; but he shall in such case grant a provisional certificate, or make a provisional indorsement of the alteration made, taking care to add to such certificate or indorsement a statement that the same is made provisionally, and to insert a like statement in his report to the registrar of the port of registry of the ship. Every such provisional certificate, or certificate so indorsed, shall, within 10 days after the first subsequent arrival of the ship at her port of discharge in the United Kingdom, if there registered, or in the British possession within which her port of registry is situate, be delivered up to the registrar thereof, who shall cause such ship to be registered anew. On failure of such registry anew of any ship, or registry of alteration of any ship so altered as aforesaid, such ship shall be deemed not duly registered, and shall no longer be recognized as a British ship.—S. 84 to 87.

On change of Owners, Registry anew may be granted, if required.—If upon change of ownership the owner or owners desire to have any ship registered anew, although not required by this Act, it shall be lawful for the registrar of the port at which such ship is already registered, on the delivery

* Any alteration made in a vessel not at her port of registry, will be indorsed on the certificate of registry by the registrar of the port where the alteration is made, and reported to the registrar of the port of registry, who, on having corrected his registry, will advise the chief registrar in London of the corrections made. If the alterations made are such as to affect the original length or depth of the hull of the vessel, the registrar will insist on registry anew; while if the alterations are of a less important character, the registrar need not enforce it; but it will be within his discretion, if the owners so desire, to permit registry anew.

Any alteration affecting the tonnage of a vessel measured under the old Act, but not to such an extent as to require, and the owners not wishing registry anew, the space altered will only be measured by the new rules, and the tonnage so found added to or deducted from the registered tonnage or the engine-room allowance.

If, on alteration, the owners are not prepared to register anew, yet wish to have the entire tonnage ascertained by the new rule, they may do so under the 27th section

up to him of the existing certificate of registry, and on the other requisites to registry, or such of them as the registrar thinks material, being duly complied with, to make such registry anew, and grant a certificate thereof.—S. 88.

Registry may be transferred from Port to Port.—The registry of any ship may be transferred from one port to another, upon the application of all parties appearing on the register to be interested in such ship, whether as owners or mortgagees, expressed by a declaration in writing made and subscribed, if the party so required to make and subscribe the same reside at or within five miles of the Custom-house of the port from which such ship is to be transferred, in the presence of the registrar of such port, but if beyond that distance, in the presence of any registrar or justice of the peace. Upon such application, and upon the delivery of the certificate of registry,* the registrar of the port at which such ship is registered shall transmit to the registrar of the port at which such ship is intended to be registered notice of application having been made, together with a true copy of all particulars relating to such ship, and the names of all parties appearing to be interested as owners or mortgagees in such ship; and such last-mentioned registrar shall, upon the receipt of such notice, enter all such particulars and names in his book of registry, and grant a fresh certificate, and thenceforth such ship shall be considered as registered at and belonging to such last-mentioned port, and the name thereof shall be substituted on the stern of such ship in lieu of the name of the port previously appearing. The transfer of the registry of any ship, in manner aforesaid, shall not in any way affect the rights of the several persons interested either as owners or mortgagees, but such rights shall in all respects be maintained and continue in the same manner as if no such transfer had been effected.—S. 88 to 91.

Inspection of Register Books.—Every person may, upon payment of a fee to be fixed by the Commissioners of Customs, not exceeding one shilling, have access to the register book for the purpose of inspection, at any reasonable time

* The Certificate of Registry may be delivered up to the registrar of either port.—18 and 19 Vict., cap. 91, s. 12.

This option is a great advantage on the transfer of registry, especially to a distant port, as it admits of a transfer being made while a ship is on her voyage. The new registry will not be completed until the former certificate has been given up and cancelled.

during the hours of official attendance of the registrar.—S. 92.

Indemnity to Registrar.—No registrar shall be liable to damages or otherwise for any loss accruing to any person, by reason of any act done or default made by him in his character of registrar, unless the same has happened through his neglect or wilful act.—S. 93.

Return to be made by Registrar to Commissioners of Customs.—Every registrar in the United Kingdom shall, at the expiration of every month, and every other registrar shall, without delay, or at such stated times as may be fixed, transmit to the Custom-house in London a full return of all registries, transfers, transmissions, mortgages, and other dealings with ships, which have been registered by, or communicated to them in their character of registrars, and the names of the persons who have been concerned in the same, and such other particulars as may be directed by the said Commissioners.*—S. 94.

The Commissioners of Customs to provide forms, &c.—The Commissioners of Customs shall cause the several forms required or authorized to be used by the second part of this Act, and contained in the schedule thereto, to be supplied to all registrars for distribution, either free of charge or at such moderate prices as they may hereafter direct;† and the said Commissioners, with the consent of the Board of Trade, may from time to time make such alterations in the said forms as it may deem requisite, but shall, before issuing any altered form, give such public notice thereof as may be necessary in order to prevent inconvenience.‡

Commissioners may grant a Pass to a Ship not Registered.—In cases where it appears to the Commissioners of Customs, or to the governor or other person administering the government of any British possession, that it would be desirable permission should be granted to any British ship to pass,

* These returns are sent daily from all the ports in the United Kingdom; and from the colonies as often as the means of communication admit, to the chief registrar in London, in whose office books of registry are kept for all the ports of the empire.

† The sum of one shilling is to be charged for every certificate of registry.—G. O., No. 69, 1855.

‡ In any case in which any bill of sale, mortgage, or other instrument for the disposal or transfer of any ship or shares therein, or of any interest therein is made in any form or containing any particulars other than the form and particulars prescribed, no registrar shall record the same without the express directions of the Commissioners of Customs.—18 and 19 Vict., cap. 91, s. 11.

without being previously registered, from one place in Her Majesty's dominions to any other place within the same, it shall be lawful for such Commissioners or governor to grant a pass accordingly, which for the time, and within the limits therein mentioned, shall have the same effect as a certificate of registry.—S. 98.

Forgery.—Any person who forges, assists in forging, or procures to be forged, fraudulently alters, assists in fraudulently altering, or procures to be fraudulently altered, any register book, certificate of surveyor, certificate of registry, declaration of ownership, bill of sale, instrument of mortgage, certificate of mortgage or sale, or any entry or indorsement required by the second part of this Act, to be made in or on any of the above documents, shall, for every such offence, be deemed to be guilty of felony.—S. 101.

National character.—No officer of Customs shall grant a clearance or transire for any ship until the master of such ship has declared to such officer the name of the nation to which he claims that she belongs, and such officer shall thereupon inscribe such name on the clearance or transire; and if any ship attempts to proceed to sea without such clearance or transire, any such officer may detain her until such declaration is made.—S. 102.

Penalties.—The assumption of a British character, by using the British flag unduly, unless to escape capture by an enemy; the concealment of the British character, or assuming a foreign one, by a British ship, shall, in either case, subject the vessel to forfeiture, and the master privy to the latter offences, to be punished for a misdemeanour. If unqualified persons acquire ownership in British ships, save in cases especially provided for, all interest they may acquire shall be forfeited to Her Majesty. Any person making a false declaration* touching ownership, shall be guilty of a misdemeanour; and such interest as he may possess be forfeited to Her Majesty. Also, parties without an Admiralty warrant, using improper colours; such as those worn, or resembling those worn, by Her Majesty's

* Any person who wilfully makes, or assists in making, or procures to be made, any false statement concerning the title or ownership of or the interests existing in any ship, or any share or shares in a ship, or who utters or produces or makes use of any declaration or document containing any such false statement, knowing it to be false, shall be guilty of misdemeanour.—18 and 19 Vict., cap. 91, s. 9.

ships: the master, owner, or any person hoisting the same shall incur a penalty not exceeding £500.—S. 103 to 105.

Effect of Declaration in this Act, that a ship shall not be recognized as a British ship.—Whenever it is declared that a ship belonging to any person or body corporate qualified, according to this Act, to be owners of British ships, shall not be recognized as a British ship, such ship shall not be entitled to any benefits or protection usually enjoyed by British ships, and shall not be entitled to use the British flag, or assume the British national character, but so far as regards the payment of dues, the liability of pains and penalties, and the punishment of offences committed on board such ship, or by any persons belonging to her, such ship shall be dealt with in the same manner as if she were a recognized British ship.—S. 106.

SAFETY AND PREVENTION OF ACCIDENTS.*

[APPLICABLE TO ALL BRITISH SHIPS, AND TO ALL FOREIGN STEAM SHIPS CARRYING PASSENGERS BETWEEN PLACES IN THE UNITED KINGDOM.]

Boats for Sea-going Ships.—The following rules shall be observed with respect to boats and life buoys, viz.:—

1. No decked ship (except ships used solely as steam tugs, and ships engaged in the whale fishery) shall proceed to sea from any place in the United Kingdom unless provided, according to her tonnage, with boats duly supplied with all requisites for use, and not fewer in number nor less in their cubic contents than is specified in the following table:
2. No ship carrying more than 10 passengers shall proceed to sea from any place in the United Kingdom, unless, in addition to those specified, she is provided with a life boat furnished with all requisites for use; or that one of the aforementioned is rendered buoyant after the manner of a life boat, and also with two life buoys:

Such boats and life buoys shall be kept at all times fit and ready for use, but these enactments shall not apply in any

* In force until 1st June, 1868. See "*Merchant Shipping Amendment Act, 1862.*"

REGISTERED TONNAGE.	COLUMN 1. To be carried by Sailing Ships and Steam Ships.						COLUMN 2. To be carried by Sailing Ships and by Steam Ships, when they do not carry the Boats in Col. 3.						COLUMN 3. To be carried by Steam Ships which do not carry the Boat in Col. 2.						TOTAL NUMBER OF BOATS.						
	Sailing Ships.			Steam Ships.			Boats.			Launches.			Boats.			Life-boats.									
	Tons.	ft.	in.	Tons.	ft.	in.	ft.	in.	ft.	in.	ft.	in.	ft.	in.	ft.	in.	ft.	in.							
1000 and upwards.	118	5	6	2	3	2	24	5	6	2	8	127	8	6	3	8	222	5	6	2	28	8	6	3	6
800 to 1000	118	5	6	2	3	2	28	6	6	2	8	126	8	0	3	8	222	5	6	2	6	...	...	...	...
600 to 800	118	5	6	2	3	2	24	5	6	2	6	126	8	0	3	8	222	5	6	2	6	...	...	...	...
500 to 600	118	5	6	2	3	2	24	5	6	2	6	125	7	0	3	6	222	5	6	2	6	...	...	...	...
400 to 500	118	5	6	2	3	2	22	5	6	2	6	122	6	0	3	6	222	5	6	2	6	...	...	...	...
300 to 400	114	5	0	2	2	2	...	...	...	...	...	120	6	0	3	0	222	5	6	2	4	...	...	...	...
200 to 300	114	5	0	2	2	2	...	...	...	...	...	116	5	6	2	9	218	5	6	2	4	...	...	...	...
100 to 200	114	5	0	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Under 100	114	5	0	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Note.—In Sailing Ships carrying the Number of Boats above specified, and Steam Ships carrying the larger of the Two Numbers, the Boats are to be considered sufficient, if their aggregate Cubic Contents equal the aggregate Contents of the Boats specified. In Steam Ships carrying the smaller of the Two Numbers above specified, One of the Boats must be a Launch of the capacity specified in Col. 2.

In Sailing Ships of 200 Tons Burden and under, not carrying Passengers, a Dingy may be substituted for the Boat in Col. 1. In Sailing Ships of 150 Tons Burden and under, not carrying Passengers, a substantial Boat, of capacity sufficient to carry the Crew, may be substituted for those above specified.

In all Steam Ships, Two Paddlebox Boats may be substituted for any Two of the Boats in Col. 3.

case in which a certificate has been duly obtained under the 10th section of the "Passengers' Act, 1852."

In the following cases, viz.:—

1. If any ship required to be provided with boats or life buoys, proceed to sea without; or if any such are lost or rendered unfit for service in the course of the voyage, through the wilful fault or negligence of the owner or master; or,
2. In case such boats or life buoys are accidentally lost or injured in the course of the voyage, and the master wilfully neglects to replace or repair the same the first opportunity; or
3. If such boats or life buoys are not kept at all times fit and ready for use:

Then, if the owner be in fault, he shall incur a penalty not exceeding £100; and if the master be in fault, he shall incur a penalty not exceeding £50.—S. 291 to 293.

Officers of Customs not to clear Ships not complying with the above provisions.—No officer of Customs shall grant clearance or transire for any ship required to be provided with boats or life buoys unless the same is duly so provided; and if such ship attempts to go to sea without, any officer may detain her.—S. 294.

Lights and Fog Signals—Meeting and passing.—The following rules shall be observed, viz.:—

- 1 and 2. The Admiralty shall, from time to time, make regulations requiring the exhibition of such lights and fog signals, by such classes of steam or sailing ships, as they think fit:*

* ADMIRALTY NOTICE RESPECTING LIGHTS AND FOG SIGNALS TO BE CARRIED AND USED BY SEA-GOING VESSELS, TO PREVENT COLLISION.

(*In force until June 1, 1863. See New Regulations at p. 331.*)

STEAM VESSELS.—All sea-going steam vessels, when under steam, shall, between sunset and sunrise, exhibit the following Lights:—

1. A bright white light on the foremast head,
A green light on the starboard side,
A red light on the port side.

2. The mast-head light shall be so constructed as to be visible on a dark night with a clear atmosphere, at a distance of at least 5 miles, and shall show a uniform and unbroken light over an arc of the horizon of 20 points of the compass, and it shall be so fixed as to throw the light 10 points on each side of the ship, viz., from right ahead to 2 points abaft the beam on either side.

3. The green light on the starboard side and the red light on the port side shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and show a uniform and unbroken light over an arc of the horizon of 10 points of the compass, and they shall be so fixed as to

3. All such regulations shall be published in the *London Gazette*, and shall come into operation on a day there named; and the Admiralty shall cause them to be printed, and furnish a copy thereof to any owner or master of a ship who applies for the same.
4. All owners and masters shall be bound to notice them, and so long as they continue in force shall exhibit such lights, and use such fog signals as are enjoined by such regulations, and in default, the master or the owner, if in fault, shall for each occasion incur a penalty not exceeding £20.—S. 295.

Whenever a ship proceeding in one direction, meets another ship going in another direction, so that if both ships

throw the light from right ahead to 2 points abaft the beam on the starboard and on the port sides respectively.

4. The side lights are to be fitted with inboard screens projecting at least 3 feet forward from the light, so as to prevent the lights from being seen across the bow.

5. Steam vessels, under sail only, are not to carry their mast-head light.

Fog Signals.—All sea-going steam vessels, whether propelled by paddles or screws, when their steam is up, and when under way, shall, in all cases of fog, use as a fog signal a steam whistle, placed before the funnel at not less than 8 feet from the deck, which shall be sounded once at least every five minutes; but when the steam is not up, they shall use a fog horn or bell, as ordered for sailing ships.

SAILING VESSELS.—1. All sea-going sailing vessels, when under way or being towed, shall, between sunset and sunrise, exhibit a green light on the starboard side, and a red light on the port side of the vessel, and such lights shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and shall show a uniform and unbroken light over an arc of the horizon of 10 points of the compass, from right ahead to 2 points abaft the beam on the starboard and on the port sides respectively.

2. The coloured lights shall be *fixed*, whenever it is practicable so to exhibit them; and shall be fitted with inboard screens, projecting at least 3 feet forward from the light, so as to prevent the lights being seen across the bow.

3. When the coloured lights cannot be fixed (as in the case of small vessels in bad weather), they shall be kept on deck between sunset and sunrise, and on their proper sides of the vessel, ready for instant exhibition, and shall be exhibited in such a manner as can be best seen on the approach of, or to, any other vessel or vessels, in sufficient time to avoid collision, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

Fog Signals.—All sea-going sailing vessels, when under way, shall, in all cases of fog, use, when on the starboard tack, a fog horn, and when on the port tack, shall ring a bell. These signals shall be sounded once at least every five minutes.

Sailing pilot vessels are to carry only a white light at the mast-head, and are to exhibit a flare-up light every 15 minutes, in accordance with the Trinity House regulations.

VESSELS AT ANCHOR.—All sea-going vessels, when at anchor in roadsteads or fairways, shall, between sunset and sunrise, exhibit where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light in a globular lantern of 8 inches in diameter, and so constructed as to show a clear, uniform, and unbroken light all round the horizon, at a distance of at least 1 mile.

Given under our hands this 24th day of February, 1868.

CHARLES WOOD.
R. S. DUNDAS.

By Command of their Lordships,
W. G. ROMAINE, *Secretary*.

were to continue their respective courses they would pass so near as to involve risk of collision, the helms of both ships shall be put to port so as to pass each other on the port side; and this rule shall be obeyed by all steam and all sailing ships, whether on the port or starboard tack, and whether close-hauled or not; unless the circumstances of the case are such as to render a departure from the rule necessary, in order to avoid immediate danger, and, as regards sailing ships on the starboard tack close-hauled, to the keeping such ships under command. Every steam ship, when navigating any narrow channel, shall, when safe and practicable, keep to that side of the fairway or mid-channel which lies on the starboard side of such steam ship.—S. 296 and 297.

If it appears to the court before which any case of collision is tried, that it was occasioned by the non-observance of any rule for the exhibition of lights or the use of fog signals, or of the rule as to the passing of steam and sailing ships, or of the rule as to a steam ship keeping to that side of a narrow channel which lies on the starboard side; the owner of the ship by which such rule has been infringed shall not be entitled to recover any recompense for damage sustained, unless it is shown that circumstances made a departure from the rule necessary. In case damage to person or property arises from the non-observance of the said rules by any ship, such damage shall be deemed to have been occasioned by the wilful default of the person in charge of the deck at the time, unless it is shown that circumstances made a departure from the rule necessary.—S. 298 and 299.*

Build and Equipment of Steam Ships.—Steam ships shall be provided as follows, viz. :—

1. Every steam ship, of which a survey is required, shall be provided with a safety valve upon each boiler, so constructed as to be out of the control of the engineer when the steam is up; and if such valve is in addition to the ordinary valve, it shall have an area not less, and a pressure not greater, than the area of, and pressure on, that valve.

* Sections 295 to 299 repealed on the 1st June, 1863, under the provisions of the 26 & 27 Vict., cap. 68.

2. Every sea-going steam ship employed to carry passengers shall, from time to time, have her compasses properly adjusted, to the satisfaction of the shipwright surveyor.
3. Every sea-going steam ship (unless used only as a steam tug) shall be provided with a hose adapted to extinguish fire in any part of the ship, and capable of being connected with the engines thereof.
4. Every sea-going steam ship employed to carry passengers shall be provided with the following means of making signals of distress, viz., 12 blue lights, or 12 port fires, and 1 cannon, with ammunition for at least 12 charges; or, in the discretion of the master or owner, with such other means of making signals (if any) as may have been previously approved by the Board of Trade.
5. Every home trade steam ship, employed to carry passengers by sea, shall be provided with such shelter for the protection of deck passengers (if any) as the Board of Trade, having regard to the nature of the passage, the number of deck passengers to be carried, the season of the year, the safety of the ship, and the circumstances of the case, may require; and if any such steam ship goes to sea from any port in the United Kingdom without being so provided, then for each default in any of the above requisites the owner (if in fault) shall incur a penalty not exceeding £100, and the master (if in fault) shall incur a penalty not exceeding £50.—S. 301.

Penalty for improper Weight on Safety Valve.—If any person places an undue weight on the safety valve of any steam ship, or, in the case of steam ships surveyed as described, increases such weight beyond the limits fixed by the engineer surveyor, in addition to any other liabilities he may incur by so doing, he shall incur a penalty not exceeding £100.—S. 302.

Survey of Passenger Steamers.—Passengers shall be held to include any persons carried in a steam ship, other than the master and crew, and the owner, his family and servants; and the expression, "Passenger Steamer," shall be held to include every British steam ship carrying passengers to, from, or between any place or places in the United Kingdom,

excepting steam ferry boats working in chains, commonly called steam bridges.

Every passenger steamer shall be surveyed twice at the least in each year in manner hereinafter mentioned.

For the purposes of this Act, the Board of Trade may, from time to time, appoint such number of shipwright surveyors and engineer surveyors at such ports as it thinks proper, and a surveyor-general for the United Kingdom; may remove such surveyors, or any of them, and fix and alter the rates of remuneration to be received by them. It shall be lawful for the said surveyors, in the execution of their duties, to go on board any steam ship at all reasonable times, and to inspect the same, any part thereof, or any of the machinery, boats, equipments, or articles on board; or any certificates of the master or mate, but not unnecessarily detaining or delaying the ship from proceeding on any voyage; and, if in consequence of any accident, or for any other reason, they consider it necessary to require the ship to be taken into dock, for the purpose of surveying the hull thereof; and any person who hinders such surveyor from going on board, or otherwise impedes him in the execution of his duty under this Act, shall incur a penalty not exceeding £5. The said surveyors shall execute their duties under the direction of the Board of Trade, and subject to such regulations as that Board may make. Every surveyor who demands or receives, directly or indirectly, from the master or owner of any ship surveyed by him under the provisions of this Act, any fee or remuneration in respect of such survey, otherwise than as the officer, and by direction of the Board of Trade, shall incur a penalty not exceeding £50.

The owner of every passenger steamer shall cause the same to be surveyed at the times hereinafter directed by one each of the said shipwright surveyors and engineer surveyors so appointed; and such surveyors, when satisfied, shall give to such owner declarations as follows:—

Declaration of Surveyor.—The declaration of the surveyor shall embrace the following particulars, viz.:—

1. That the hull of the ship is sufficient for the service intended, and in good condition.
2. That the partitions, boats, life buoys, lights, signals, compasses, and shelter for deck passengers, and the certificates of the master and mate, or mates

are such, and in such condition, as required by this Act.

3. The time (if less than six months) for which the said hull and equipments will be sufficient.
4. The limits (if any) beyond which, as regards the hull and equipments, the ship is not deemed fit to ply.
5. The number of passengers which the ship is considered fit to carry; distinguishing, if necessary, between the respective numbers to be carried on the deck, in the cabins, and in different parts of the deck and cabins; such numbers to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried, or other circumstances, as the case requires.

Declaration of Engineer.—The declaration of the engineer surveyor shall embrace the following particulars, viz. :—

1. That the machinery of the ship is sufficient for the service intended, and in good condition.
2. The time (if less than six months) for which such machinery will be sufficient.
3. That the safety valves and fire hose are such, and in such condition, as required by this Act.
4. The limits of the weight to be placed on the safety valves.
5. The limits (if any) beyond which, as regards the machinery, the ship is not deemed fit to ply.

And such declarations shall be in such form as the Board of Trade directs. The owner shall transmit such declarations to the Board of Trade within 14 days after the dates of the receipt thereof; and in default shall forfeit a sum not exceeding 10 shillings for every day that the sending is delayed. In all cases where it is possible, the said half-yearly surveys shall be made in the months of April and October, and the declarations transmitted on or before the 30th of April and the 31st of October respectively; but if the owner, for any reason satisfactory to the Board of Trade, is unable to have his ship surveyed in April or October, then he shall have it done as soon thereafter as possible, and transmit such declarations to the Board of Trade within 14 days after the receipt thereof, with a statement of the reasons which prevented the survey at the time prescribed, and in case of delay in transmitting the declarations, shall be liable to a

forfeiture similar to that mentioned in the last preceding section.

Upon receipt of such declarations, the Board of Trade, if satisfied that the provisions of the fourth part of this Act have been complied with, shall cause a certificate in duplicate to be issued, to the effect that the provisions of the law have been complied with, and such certificate shall state the limits and particulars regarding passengers, set forth in the declarations.—S. 303 to 312.

Certificates to be Issued.—No certificate shall be held to be in force beyond the date fixed by the Board of Trade for the expiration thereof; nor after notice is given by the Board of Trade to the owner, agent, or master, that such Board has cancelled or revoked the same; also the Board of Trade may require any certificate expired, revoked, or cancelled, to be delivered up as it directs; and any owner or master who, without reasonable cause, neglects or refuses to comply therewith, shall incur a penalty not exceeding £10.

The Board of Trade may cancel such certificates in any case in which it has reason to believe—

1. That the declarations of the sufficiency and good condition of the hull, equipments, and machinery of any passenger steamer, or either of them, have been fraudulently or erroneously made; or,
2. That such certificate has otherwise been issued upon false or erroneous information; or,
3. That since the making of such declarations the hull, equipments, or machinery of such ship have sustained any injury, or are otherwise insufficient:

And in every such case the Board of Trade may require the owner to have the hull, equipments, or machinery again surveyed, and to transmit a further declaration or declarations of the sufficiency and good condition thereof, before re-issuing any certificate.—S. 315 and 316.

Certificate to be placed in some conspicuous part of the ship—*Penalty for overcrowding.*—The owner or master of every passenger steamer shall, on the transmission of any such certificate as aforesaid to him or his agent, cause one of the duplicates thereof to be put up in some conspicuous part of the ship, visible to all persons on board, and shall cause it to be so continued as long as such certificate remains in

force and such ship is in use ; and in default, such owner or master shall for every offence incur a penalty not exceeding £10. It shall not be lawful for any passenger steamer to proceed to sea or upon any voyage or excursion with passengers on board, unless the owner has transmitted to the Board of Trade the declarations required, and has received from such Board a certificate applicable to the voyage or excursion contemplated ; and no officer of Customs shall grant clearance or transire for such a ship unless upon the production of a certificate then in force and applicable ; and if any passenger steamer attempts to ply or go to sea without, any officer may detain her ; and if a passenger steamer plies or goes to sea with passengers on board, without having one of the duplicates of such certificate put up in some conspicuous part of the ship, the owner thereof shall incur a penalty not exceeding £100, and the master a further penalty not exceeding £20. If the person in charge of any passenger steamer receives on board, or if such ship has in any part thereof, any number of passengers which is greater than the number allowed by the certificate, the owner or master shall incur a penalty not exceeding £20, and also an additional penalty not exceeding five shillings for every passenger over and above the number allowed by the certificate ; or, if the fare of any of the passengers on board exceeds five shillings, not exceeding double the amount of the fares of all the passengers who are over and above the number allowed, such fares to be estimated at the highest rate payable by any passenger on board.—S. 317 to 319.

Accidents.—Whenever any steam ship has sustained or caused an accident occasioning loss of life or serious injury to any person, or received material damage affecting her seaworthiness or efficiency, the owner or master shall, within 24 hours, or as soon as possible thereafter, send to the Board of Trade a report of such accident or damage, and of the probable occasion thereof, stating the name of the ship, the port to which she belongs, and the place where she is ; or, neglecting so to do, he shall for such offence incur a penalty not exceeding £50.

If the owner of any steam ship, owing to her non-appearance, or to any other circumstance, shall have reason to apprehend that such ship has been wholly lost, he shall, as soon as convenient, send notice in like manner to the

Board of Trade; and if within a reasonable time he neglect so to do, he shall incur a penalty not exceeding £50.

In every case of collision in which it is practicable, immediately after the occurrence, the master shall cause a statement thereof, and of the circumstances under which it occurred, to be entered in the official log book (if any), such entry to be signed by the master, and also by the mate or one of the crew, and in default shall incur a penalty not exceeding £20.—S. 326 to 328.

Carrying dangerous Goods.—No person shall be entitled to carry in any ship, or to require the master or owner of any ship to carry therein, any aquafortis, oil of vitriol, gunpowder, or other goods which, in the judgment of such master or owner, are of a dangerous nature; and if any person carries or sends by any ship goods of a dangerous nature without distinctly marking their nature on the outside of the package, or otherwise giving notice in writing to the master or owner at or before the time of carrying or sending the same to be shipped, he shall for every such offence incur a penalty not exceeding £100; and the master or owner of any ship may refuse to take on board parcels that he suspects to contain goods of a dangerous nature, and may require them to be opened to ascertain the fact.—S. 329.

AMENDMENT ACT, 1862.

ENACTMENT OF REGULATIONS CONCERNING LIGHTS, FOG SIGNALS, AND SAILING RULES IN SCHEDULE, TABLE (C).

On and after the 1st day of June, 1863, or such later day as may be fixed for the purpose by Order in Council, the regulations contained in the Table marked (C)* in the schedule hereto shall come into operation and be of the same force as if they were enacted in the body of this Act; but Her Majesty may from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said regulations, or make new regulations in addition thereto

or in substitution therefor; and any alterations in or additions to such regulations made in manner aforesaid, shall be of the same force as the regulations in the said schedule.—25 and 26 Vict., cap. 63, s. 25.

Regulations to be published.—The Board of Trade shall cause the said regulations and any alterations therein or additions thereto hereafter to be made to be printed, and shall furnish a copy thereof to any owner or master of a ship who applies for the same; and production of the *Gazette* in which any Order in Council containing such regulations or any alterations therein or additions thereto is published, or of a copy of such regulations, alterations, or additions, signed or purporting to be signed by one of the secretaries or assistant secretaries of the Board of Trade, or sealed or purporting to be sealed with the seal of the Board of Trade, shall be sufficient evidence of the due making and purport of such regulations, alterations, or additions.—S. 26.

Owners and Masters bound to obey them.—All owners and masters of ships shall be bound to take notice of all such regulations as aforesaid, and shall, so long as the same continue in force, be bound to obey them, and to carry and exhibit no other lights and to use no other fog signals than such as are required by the said regulations; and in case of wilful default, the master or the owner of the ship, if it appear that he was in such fault, shall, for each occasion upon which such regulations are infringed, be deemed to be guilty of a misdemeanour.—S. 27.

Breaches of Regulations to imply wilful Default of Person in Charge.—In case any damage to person or property arises from the non-observance by any ship of any regulation made by or in pursuance of this Act, such damage shall be deemed to have been occasioned by the wilful default of the person in charge of the deck of such ship at the time, unless it is shown to the satisfaction of the court that the circumstances of the case made a departure from the regulation necessary.—S. 28.

If Collision ensues from Breach of the Regulations, Ship to be deemed in fault.—If in any case of collision it appears to the court before which the case is tried that such collision was occasioned by the non-observance of any regulation made by or in pursuance of this Act, the ship by which such

regulation has been infringed shall be deemed to be in fault, unless it is shown to the satisfaction of the court that the circumstances of the case made a departure from the regulation necessary.—S. 29.

Inspection for enforcing Regulations.—The following steps may be taken in order to enforce compliance with the said regulations; that is to say—

1. The surveyors appointed under the third part of the Principal Act, or such other persons as the Board of Trade may appoint for the purpose, may inspect any ships for the purpose of seeing that such ships are properly provided with lights and with the means of making fog signals, in pursuance of the said regulations, and shall for that purpose have the powers given to inspectors by the 14th section of the Principal Act:
2. If any such surveyor or person finds that any ship is not so provided, he shall give to the master or owner notice in writing, pointing out the deficiency, and also what is, in his opinion, requisite in order to remedy the same:
3. Every notice so given shall be communicated in such manner as the Board of Trade may direct to the Collector or Collectors of Customs at any port or ports from which such ship may seek to clear, or at which her transire is to be obtained; and no collector to whom such communication is made shall clear such ship outwards or grant her a transire, or allow her to proceed to sea, without a certificate under the hand of one of the said surveyors or other persons appointed by the Board of Trade as aforesaid, to the effect that the said ship is properly provided with lights and with the means of making fog signals in pursuance of the said regulations.—S. 30.

Rules for Harbours under Local Acts to continue in force.—Any rules concerning the lights or signals to be carried by vessels navigating the waters of any harbour, river, or other inland navigation, or concerning the steps for avoiding collision to be taken by such vessels, which have been or are hereafter made by or under the authority of any local Act, shall continue and be of full force and effect notwithstanding anything in this Act or in the schedule thereto contained.—S. 31.

In Harbours and Rivers where no such Rules exist they may be made.—In the case of any harbour, river, or other inland navigation for which such rules are not and cannot be made by or under the authority of any local Act, it shall be lawful for Her Majesty in Council, upon application from the harbour trust or body corporate (if any) owning or exercising jurisdiction upon the waters of such harbour, river, or inland navigation, or, if there is no such harbour trust or body corporate, upon application from persons interested in the navigation of such waters, to make rules concerning the lights or signals to be carried, and concerning the steps for avoiding collision to be taken by vessels navigating such waters; and such rules, when so made, shall, so far as regards vessels navigating such waters, have the same effect as if they were regulations contained in table (C.) in the schedule to this Act, notwithstanding anything in this Act or in the schedule thereto contained.—S. 32.

In case of Collision one Ship shall assist the other.—In every case of collision between two ships it shall be the duty of the person in charge of each ship, if and so far as he can do so without danger to his own ship and crew, to render to the other ship, her master, crew, and passengers (if any), such assistance as may be practicable, and as may be necessary, in order to save them from any danger caused by the collision :

In case he fails so to do, and no reasonable excuse for such failure is shown, the collision shall, in the absence of proof to the contrary, be deemed to have been caused by his wrongful act, neglect, or default; and such failure shall also, if proved upon any investigation held under the third or the eighth part of the Principal Act, be deemed to be an act of misconduct or a default for which his certificate (if any) may be cancelled or suspended.—S. 33.

Surveys of Steamers.—Notwithstanding anything in the 311th section of the Principal Act contained, it shall not be necessary for the surveys of passenger steamers to be made in the months of April and October; but no declaration shall be given by any surveyor under the fourth part of the said Act for a period exceeding six months, and no certificate issued by the Board of Trade shall remain in force more than six months from the date thereof.—S. 34.

Penalties on drunken or disorderly Passengers.—The following offenders; that is to say—

1. Any person who, being drunken or disorderly, has been on that account refused admission into any duly surveyed passenger steamer by the owner or any person in his employ, and who, after having had the amount of his fare (if he has paid the same) returned or tendered to him, nevertheless persists in attempting to enter such steamer:
2. Any person who, being drunken or disorderly on board any such steamer, is requested by the owner or any person in his employ to leave the same at any place in the United Kingdom at which he can conveniently so do, and who, having had the amount of his fare (if he has paid the same) returned or tendered to him, refuses to comply with such request:
3. Any person on board any such steamer who, after warning by the master or any other officer of the steamer, molests or continues to molest any passenger:
4. Any person who, after having been refused admission into any such steamer by the owner or any person in his employ on account of such steamer being full, and who, after having had the full amount of his fare (if he has paid the same) returned or tendered to him, nevertheless persists in attempting to enter the same:
5. Any person, having got on board any such steamer, who, upon being requested on the like account by the owner or any person in his employ to leave such steamer before the same has quitted the place at which such person got on board, and who upon having the full amount of his fare (if he has paid the same) returned or tendered to him, refuses to comply with such request:
6. Any person who travels or attempts to travel in any such steamer without having previously paid his fare, and with intent to avoid payment thereof:
7. Any person who, having paid his fare for a certain distance, knowingly and wilfully proceeds in any such steamer beyond such distance without previously paying the additional fare for the additional distance, and with intent to avoid payment thereof:
8. Any person who knowingly and wilfully refuses or

neglects, on arriving at the point to which he has paid his fare, to quit any such steamer: and

9. Any person on board any such steamer who does not when required by the master or other officer of such steamer either pay his fare or exhibit such ticket or other receipt (if any) showing the payment of his fare as is usually given to persons travelling by and paying their fare for such steamer:

Shall for every such offence be liable to a penalty not exceeding 40s.; but such liability shall not prejudice the recovery of any fare payable by him.—S. 35.

Penalty for injuring Steamer or molesting Crew.—Any person on board any such steamer who wilfully does or causes to be done anything in such a manner as to obstruct or injure any part of the machinery or tackle of such steamer, or to obstruct, impede, or molest the crew or any of them in the navigation or management of such steamer, or otherwise in the execution of their duty upon or about such steamer, shall for every such offence be liable to a penalty not exceeding £20.—S. 36.

Manner of apprehending Offenders.—It shall be lawful for the master or other officer of any duly surveyed passenger steamer, and for all persons called by him to his assistance, to detain any person who has committed any offence against any of the provisions of the two last preceding sections of this Act, and whose name and address are unknown to such officer, and to convey such offender with all convenient despatch before some justice without any warrant or other authority than this Act; and such justice shall have jurisdiction to try the case, and shall proceed with all convenient despatch to the hearing and determining of the complaint against such offender.—S. 37.

Provisions as to carrying Dangerous Goods.—The provisions of the 329th section of the Principal Act shall extend to foreign ships when within the limits of the United Kingdom.—S. 38.

ARRANGEMENTS CONCERNING LIGHTS, SAILING RULES, SALVAGE, AND MEASUREMENT OF TONNAGE IN THE CASE OF FOREIGN SHIPS.

Foreign Ships in British Jurisdiction to be subject to Regulations in Table (C.) in Schedule.—Whenever foreign ships are

within British jurisdiction, the regulations for preventing collision contained in table (C.) in the schedule to this Act, or such other regulations for preventing collision as are for the time being in force under this Act, and all provisions of this Act relating to such regulations, or otherwise relating to collisions, shall apply to such foreign ships; and in any cases arising in any British court of justice concerning matters happening within British jurisdiction, foreign ships shall, so far as regards such regulations and provisions, be treated as if they were British ships.—S. 57.

Regulations, when adopted by a Foreign Country, may be applied to its Ships on the High Seas.—Whenever it is made to appear to Her Majesty that the Government of any foreign country is willing that the regulations for preventing collision contained in table (C.) in the schedule to this Act, or such other regulations for preventing collision as are for the time being in force under this Act, or any of the said regulations, or any provisions of this Act relating to collisions, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty may, by Order in Council, direct that such regulations, and all provisions of this Act which relate to such regulations, and all such other provisions as aforesaid, shall apply to the ships of the said foreign country, whether within British jurisdiction or not.—S. 58.

Provisions concerning Salvage of Life may, with the consent of any Foreign Country, be applied to its Ships on the High Seas.—Whenever it is made to appear to Her Majesty that the Government of any foreign country is willing that salvage shall be awarded by British courts for services rendered in saving life from any ship belonging to such country when such ship is beyond the limits of British jurisdiction, Her Majesty may, by Order in Council, direct that the provisions of the Principal Act and of this Act, with respect to salvage for services rendered in saving life from British ships, shall in all British courts be held to apply to services rendered in saving life from the ships of such foreign country, whether such services are rendered within British jurisdiction or not.—S. 59.

Ships of Foreign Countries adopting the rule for the Measurement of Tonnage need not be re-measured in this country.—Whenever it is made to appear to Her Majesty that the

rules concerning the measurement of tonnage of merchant ships for the time being in force under the Principal Act have been adopted by the Government of any foreign country, and are in force in that country, it shall be lawful for Her Majesty by Order in Council to direct that the ships of such foreign country shall be deemed to be of the tonnage denoted in their certificates of registry or other national papers; and thereupon it shall no longer be necessary for such ships to be re-measured in any port or place in Her Majesty's dominions, but such ships shall be deemed to be of the tonnage denoted in their certificates of registry or other papers, in the same manner, to the same extent, and for the same purposes in, to, and for which the tonnage denoted in the certificates of registry of British ships is deemed to be the tonnage of such ships.—S. 60.

Effect of Order in Council.—Whenever an Order in Council has been issued under this Act, applying any provision of this Act or any regulation made by or in pursuance of this Act to the ships of any foreign country, such ships shall in all cases arising in any British court be deemed to be subject to such provision or regulation, and shall for the purpose of such provision or regulation be treated as if they were British ships.—S. 61.

Orders in Council may be limited as to time, and qualified.—In issuing any Order in Council under this Act, Her Majesty may limit the time during which it is to remain in operation, and may make the same subject to such conditions and qualifications (if any) as may be deemed expedient, and thereupon the operation of the said order shall be limited and modified accordingly.—S. 62.

Orders in Council may be revoked and altered.—Her Majesty may, by Order in Council, from time to time revoke or alter any order previously made under this Act.—S. 63.

Orders in Council to be published in London Gazette.—Every Order in Council to be made under this Act shall be published in the *London Gazette* as soon as may be after the making thereof; and the production of a copy of the *London Gazette* containing such order shall be received in evidence, and shall be proof that the order therein published has been duly made and issued; and it shall not be necessary to plead such order specially.—S. 64.

DELIVERY OF GOODS AND LIEN FOR FREIGHT.

Power to Shipowner to enter and land Goods in default of Entry and Landing by Owner of Goods.—Where the owner of any goods imported in any ship from foreign parts into the United Kingdom fails to make entry thereof, or having made entry thereof to land the same or take delivery thereof and to proceed therewith with all convenient speed, by the times severally hereinafter mentioned, the shipowner may make entry of and land or unship the said goods at the times, in the manner, and subject to the conditions following; that is to say—

1. If a time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the time so expressed :
2. If no time for the delivery of the goods is expressed in the charter party, bill of lading, or agreement, then at any time after the expiration of 72 hours, exclusive of a Sunday or holiday, after the report of the ship :
3. If any wharf or warehouse is named in the charter party, bill of lading, or agreement, as the wharf or warehouse where the goods are to be placed, and if they can be conveniently there received, the shipowner in landing them by virtue of this enactment shall cause them to be placed on such wharf or in such warehouse :
4. In other cases the shipowner in landing goods by virtue of this enactment shall place them in or on some wharf or warehouse on or in which goods of a like nature are usually placed ; such wharf or warehouse being, if the goods are dutiable, a wharf or warehouse duly approved by the Commissioners of Customs for the landing of dutiable goods :
5. If at any time before the goods are landed or unshipped the owner of the goods is ready and offers to land or take delivery of the same, he shall be allowed so to do, and his entry shall in such case be preferred to any entry which may have been made by the shipowner :
6. If any goods are, for the purpose of convenience in assorting the same, landed at the wharf where the ship is discharged, and the owner of the goods at the time of such landing has made entry and is ready and offers

to take delivery thereof, and to convey the same to some other wharf or warehouse, such goods shall be assorted at landing, and shall, if demanded, be delivered to the owner thereof within 24 hours after assortment; and the expense of and consequent on such landing and assortment shall be borne by the shipowner :

7. If at any time before the goods are landed or unshipped the owner thereof has made entry for the landing and warehousing thereof at any particular wharf or warehouse other than that at which the ship is discharging, and has offered and been ready to take delivery thereof, and the shipowner has failed to make such delivery, and has also failed at the time of such offer to give the owner of the goods correct information of the time at which such goods can be delivered, then the shipowner shall, before landing or unshipping such goods under the power hereby given to him, give to the owner of the goods, or of such wharf or warehouse as last aforesaid, 24 hours' notice in writing of his readiness to deliver the goods, and shall, if he lands or unships the same without such notice, do so at his own risk and expense.—S. 67.

If, when Goods are landed, the Shipowner give notice for that purpose, the Lien for Freight is to continue.—If, at the time when any goods are landed from any ship, and placed in the custody of any person as a wharf or warehouse owner, the shipowner gives to the wharf or warehouse owner notice in writing that the goods are to remain subject to a lien for freight or other charges payable to the shipowner to an amount to be mentioned in such notice, the goods so landed shall, in the hands of the wharf or warehouse owner, continue liable to the same lien (if any) for such charges as they were subject to before the landing thereof; and the wharf or warehouse owner receiving such goods shall retain them until the lien is discharged as hereinafter mentioned, and shall, if he fail so to do, make good to the shipowner any loss thereby occasioned to him.—S. 68.

Lien to be Discharged on proof of Payment.—Upon the production to the wharf or warehouse owner of a receipt for the amount claimed as due, and delivery to the wharf or warehouse owner of a copy thereof or of a release of

freight from the shipowner, the said lien shall be discharged.—S. 69.

Lien to be Discharged on Deposit with Warehouse Owner.

—The owner of the goods may deposit with the wharf or warehouse owner a sum of money equal in amount to the sum so claimed as aforesaid by the shipowner, and thereupon the lien shall be discharged; but without prejudice to any other remedy which the shipowner may have for the recovery of the freight.—S. 70.

Warehouse Owner may at the end of 15 days, if no Notice is given, pay Deposit to Shipowner.—If such deposit as aforesaid is made with the wharf or warehouse owner, and the person making the same does not within 15 days after making it give to the wharf or warehouse owner notice in writing to retain it, stating in such notice the sum, if any, which he admits to be payable to the shipowner, or, as the case may be, that he does not admit any sum to be so payable, the wharf or warehouse owner may, at the expiration of such 15 days, pay the sum so deposited over to the shipowner, and shall by such payment be discharged from all liability in respect thereof.—S. 71.

Course to be taken if notice to retain is given.—If such deposit as aforesaid is made with the wharf or warehouse owner, and the person making the same does within 15 days after making it give to the wharf or warehouse owner such notice in writing as aforesaid, the wharf or warehouse owner shall immediately apprise the shipowner of such notice, and shall pay or tender to him out of the sum deposited the sum, if any, admitted by such notice to be payable, and shall retain the remainder or balance; or, if no sum is admitted to be payable, the whole of the sum deposited, for 30 days from the date of the said notice; and at the expiration of such 30 days, unless legal proceedings have in the meantime been instituted by the shipowner against the owner of the goods to recover the said balance or sum, or otherwise for the settlement of any disputes which may have arisen between them concerning such freight or other charges as aforesaid, and notice in writing of such proceedings has been served on him, the wharf or warehouse owner shall pay the said balance or sum over to the owner of the goods, and shall by such payment be discharged from all liability in respect thereof.—S. 72.

After 90 days Warehouse Owner may sell Goods by Public Auction.—If the lien is not discharged, and no deposit is made as hereinbefore mentioned, the wharf or warehouse owner may, and, if required by the shipowner, shall, at the expiration of 90 days from the time when the goods were placed in his custody, or, if the goods are of a perishable nature, at such earlier period as he in his discretion thinks fit, sell by public auction, either for home use or exportation, the said goods or so much thereof as may be necessary to satisfy the charges hereafter mentioned.—S. 73.

Notices of Sale to be given.—Before making such sale the wharf or warehouse owner shall give notice thereof by advertisement in two newspapers circulating in the neighbourhood, or in one daily newspaper published in London and in one local newspaper, and also, if the address of the owner of the goods has been stated on the manifest of the cargo, or on any of the documents which have come into the possession of the wharf or warehouse owner, or is otherwise known to him, give notice of the sale to the owner of the goods by letter sent by the post; but the title of a *bond fide* purchaser of such goods shall not be invalidated by reason of the omission to send notice as hereinbefore mentioned, nor shall any such purchaser be bound to inquire whether such notice has been sent.—S. 74.

Moneys arising from Sale, how to be applied.—In every case of any such sale as aforesaid the wharf or warehouse owner shall apply the moneys received from the sale as follows, and in the following order:—

1. If the goods are sold for home use in payment of any Customs or Excise duties owing in respect thereof:
2. In payment of the expenses of the sale:
3. In the absence of any agreement between the wharf or warehouse owner and the shipowner concerning the priority of their respective charges, in payment of the rent, rates, and other charges due to the wharf or warehouse owner in respect of the said goods:
4. In payment of the amount claimed by the shipowner as due for freight or other charges in respect of the said goods:
5. But in case of any agreement between the wharf or warehouse owner and the shipowner concerning the priority of their respective charges, then such charges

shall have priority according to the terms of such agreement :
and the surplus, if any, shall be paid to the owner of the goods.—S. 75.

Warehouse Owner's Rent and Expenses.—Whenever goods are placed in the custody of a wharf or warehouse owner under the authority of this Act, the said wharf or warehouse owner shall be entitled to rent in respect of the same, and shall also have power from time to time, at the expense of the owner of the goods, to do all such reasonable acts as in the judgment of the said wharf or warehouse owner are necessary for the proper custody and preservation of the said goods, and shall have a lien on the said goods for the said rent and expenses.—S. 76.

Warehouse Owner's Protection.—Nothing in this Act contained shall compel any wharf or warehouse owner to take charge of any goods which he would not be liable to take charge of if this Act had not passed ; nor shall he be bound to see to the validity of any lien claimed by any shipowner under this act.

Saving Powers under Local Acts.—Nothing in this Act contained shall take away or abridge any powers given by any local Act to any Harbour Trust, Body Corporate, or persons whereby they are enabled to expedite the discharge of ships or the landing or delivery of goods ; nor shall any thing in this Act contained take away or diminish any rights or remedies given to any shipowner or wharf or warehouse owner by any local Act.

TABLE (C). See Sect. 25, p. 332.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

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Preliminary.

Art. 1. In the following rules every steam ship which is under sail and not under steam is to be considered a sailing ship; and every steam ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules concerning Lights.

Art. 2. The lights mentioned in the following articles, and no others, shall be carried in all weathers between sunset and sunrise.

Art. 3. Sea-going steam ships when under weigh shall carry—

(a.) *At the Foremast Head*, a bright white light so fixed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass, so fixed as to throw the light 10 points on each side of the ship, viz., from right ahead to two points abaft the beam on either side, and of such a character as to be visible on a dark night with a clear atmosphere at a distance of at least five miles:

(b.) *On the Starboard side*, a green light so constructed as to throw an uniform and unbroken light over an arc of the horizon of 10 points of the compass, so fixed as to throw the light from right ahead to two points abaft the beam on the starboard side, and of such a character as to be visible on a dark night with a clear atmosphere at a distance of at least two miles:

(c.) *On the Port side*, a red light, so constructed as to show an uniform unbroken light over an arc of the horizon of 10 points of the compass, so fixed as to throw the light from right ahead to two points abaft the beam on the port side, and of such a character as to be visible on a dark night with a clear atmosphere at a distance of at least two miles:

(d.) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

Art. 4. Steam ships when towing other ships shall carry two bright white mast-head lights vertically, in addition to their side lights, so as to distinguish them from other steam ships. Each of these mast-head lights shall be of the same construction and character as the mast-head lights which other steam ships are required to carry.

Art. 5. Sailing ships under weigh or being towed shall carry the same lights as steam ships under weigh, with the exception of the white mast-head lights, which they shall never carry.

Art. 6. Whenever, as in the case of small vessels during bad weather, the green and red lights cannot be fixed, these lights shall be kept on deck on their respective sides of the vessel, ready for instant exhibition, and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, they shall each be painted outside with the colour of the light they respectively contain, and shall be provided with suitable screens.

Art. 7. Ships, whether steam ships or sailing ships, when at anchor in roadsteads or fairways, shall, between sunrise

and sunset, exhibit where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light in a globular lantern of eight inches in diameter, and so constructed as to show a clear, uniform, and unbroken light visible all round the horizon, and at a distance of at least one mile.

Art. 8. Sailing pilot vessels shall not carry the lights required for other sailing vessels, but shall carry a white light at the mast-head visible all round the horizon; and shall also exhibit a flare-up light every 15 minutes.

Art. 9. Open fishing boats and other open boats shall not be required to carry side lights required for other vessels; but shall, if they do not carry such lights, carry a lantern having a green slide on the one side and a red slide on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side nor the red light on the starboard side.

Fishing vessels and open boats when at anchor or attached to their nets and stationary shall exhibit a bright white light.

Fishing vessels and open boats shall, however, not be prevented from using a flare-up in addition, if considered expedient.

Rules concerning Fog Signals.

Art. 10. Whenever there is a fog, whether by day or night, the fog signals described below shall be carried and used, and shall be sounded at least every five minutes, viz. :

(a.) Steam ships under weigh shall use a steam whistle placed before the funnel, not less than eight feet from the deck.

(b.) Sailing ships under weigh shall use a fog horn.

(c.) Steam ships and sailing ships when not under weigh shall use a bell.

Steering and Sailing Rules.

Art. 11. If two sailing ships are meeting end on, or nearly end on, so as to involve risk of collision, the helms of both shall be put to port, so that each may pass on the port side of the other.

Art. 12. When two sailing ships are crossing so as to involve risk of collision, then if they have the wind on dif-

ferent sides, the ship with the wind on the port side shall keep out of the way of the ship with the wind on the starboard side, except in the case in which the ship with the wind on the port side is close hauled and the other ship free, in which case the latter ship shall keep out of the way; but if they have the wind on the same side, or if one of them has the wind aft, the ship which is to windward shall keep out of the way of the ship which is to leeward.

Art. 13. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, the helms of both shall be put to port, so that each may pass on the port side of the other.

Art. 14. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

Art. 15. If two ships, one of which is a sailing ship and the other a steam ship, are proceeding in such directions as to involve risk of collision, the steam ship shall keep out of the way of the sailing ship.

Art. 16. Every steam ship, when approaching another ship so as to involve risk of collision, shall slacken her speed, or, if necessary, stop and reverse; and every steam ship shall, when in a fog, go at a moderate speed.

Art. 17. Every vessel overtaking any other vessel shall keep out of the way of the said last-mentioned vessel.

Art. 18. Where by the above rules one of two ships is to keep out of the way, the other shall keep her course, subject to the qualifications contained in the following article.

Art. 19. In obeying and construing these rules due regard must be had to all dangers of navigation; and due regard must also be had to any special circumstances which may exist in any particular case rendering a departure from the above rules necessary in order to avoid immediate danger.

Art. 20. Nothing in these rules shall exonerate any ship, or the owner or master or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen or by the special circumstances of the case.

WRECKS,* CASUALTIES, AND SALVAGE.

Inquiries into Wrecks.—Whenever any ship is lost, abandoned, or materially damaged; or when any ship causes loss or material damage to any other ship; or when loss of life ensues from any casualty happening to or on board any ship in or near the coasts of the United Kingdom; or whenever such loss, abandonment, damage, or casualty happens elsewhere, and any competent witnesses arrive at or are found in the United Kingdom, it shall be lawful for the inspecting officer of the Coast Guard, or the principal officer of Customs residing near the place where either occurred, or such witnesses arrive or can be conveniently examined; or for any other person appointed for the purpose by the Board of Trade, to make inquiry respecting such losses, and for that purpose he shall have all the powers given by this Act to inspectors appointed by the said Board.—S. 432.

Appointment and Duties of Receivers.—The Board of Trade shall have the general superintendence of matters relating to wreck throughout the United Kingdom, and may, with the consent of the Commissioners of Her Majesty's Treasury, appoint any officer of the Customs, Coast Guard, Inland Revenue, or any other person, to be a receiver of wreck in any district, and shall give due notice of every such appointment. No admiral, or other person exercising admiralty jurisdiction shall, as such, receive or interfere with any wreck, except as hereinafter mentioned.—S. 439 & 440.

Duty of Receiver when any Ship is Stranded or in Distress.—Whenever any ship or boat is stranded or in distress, on the shore of the sea or of any tidal water within the limits of the United Kingdom, the receiver of the district, upon being made acquainted with such accident, shall forthwith proceed to such place, and take the command of all persons present, assign such duties to each person, and issue such directions, as he may think conducive to the preservation of such ship or boat, the lives of the persons belonging thereto, and the cargo and apparel thereof; and if any

* Wrecks shall include jetsam, flotsam, lagan, and derelict, found in or on the shores of the sea, or any tidal water.—S. 2.

person wilfully disobeys such directions, he shall forfeit a sum not exceeding £50; but it shall not be lawful for such receiver to interfere between the master of such ship or boat and his crew, in matters relating to the management thereof, unless requested by the master. The receiver, with a view to the preservation of the ship or boat, persons, cargo, and apparel, may do the following things, viz.:

1. Summon such number of men as he thinks necessary to assist him.
2. Require the master or other person having the charge of any ship or boat near at hand to give such aid with his men, ship, or boats as may be in his power.
3. Demand the use of any waggon, cart, or horses that may be near at hand: And any person, without reasonable cause, refusing to comply with any summons, requisition, or demand so made, shall for every such refusal incur a penalty not exceeding £100.

All cargo and other articles belonging to such ship or boat that may be washed on shore, lost, or taken therefrom, shall be delivered to the receiver; and any person, whether owner or not, who secretes or keeps possession of, or refuses to deliver such to the receiver, or to any person authorized by him to demand the same, shall incur a penalty not exceeding £100; and the receiver or other person may take such cargo or article by force from the person refusing to deliver the same.—S. 441 to 443.

Power of Receiver to suppress Plunder and Disorder by force.—Whenever an accident as aforesaid occurs to a ship or boat, and any person plunders, creates disorder, or obstructs the preservation of such ship, boat, lives, or cargo, it shall be lawful for the receiver to cause such person to be apprehended, and to use force for the suppression of any such plundering, disorder, or obstruction, with power to command all Her Majesty's subjects to assist him in the use of such force. During the absence of the receiver from the place where such accident occurs, or in places where no receiver has been appointed, the following officers, each in the absence of the other, in the order in which they are named, viz.:—Any principal officer of Customs, of the Coast Guard, of Inland Revenue, any sheriff, justice of the peace, commissioned naval officer, or commissioned military officer, may do all matters and

things authorized to be done by the receiver; excepting, that with respect to any goods or articles belonging to such ship or boat, any officer so acting shall be considered as the agent, and shall place the same in the custody of the receiver; and no person acting as substitute shall be entitled to any fees payable to receivers, or be deprived by so acting of any right to salvage to which he would otherwise be entitled.—S. 444 & 445.

Power in case of a Ship being in Distress to pass over adjoining lands with carriages.—Whenever any such accident occurs to any ship or boat, all persons, for the purpose of rendering assistance or saving the lives of the persons on board, or the cargo or apparel thereof—unless there is some public road equally convenient—may pass and repass, with or without carriages or horses, over any adjoining lands, without being subject to interruption by the owner or occupier, provided they do as little damage as possible, and on like condition may deposit on such lands any cargo or other article recovered: and all damage that may be sustained in consequence shall be a charge on the ship, boat, cargo, or articles, and shall, in default of payment, be recoverable in the same manner as salvage. If the owner or occupier of land over which any person is authorized to pass for the purposes mentioned, impedes or hinders any such person from so passing or repassing, with or without carriages, horses, and servants, by locking his gates, refusing upon request to open the same, or otherwise; impedes or hinders the deposit of any cargo or article recovered from any such ship or boat; prevents such cargo or article from remaining so deposited for a reasonable time, until the same can be removed to a safe place; he shall for every such offence incur a penalty not exceeding £100.—S. 446 & 447.

Power of Receiver to institute Examination with respect to Ships in Distress.—Any receiver, or in his absence, any justice of the peace, shall, as soon as convenient, examine upon oath as to the following matters:—any person belonging to a ship which may have been in distress on the coasts of the United Kingdom, or any other person able to give account thereof, or of the cargo or stores, viz.:—

The name and description of the ship; the name of the master and owners of the ship and cargo; the ports

or places from and to which the ship was bound; the occasion of the distress of the ship; the services rendered; and such other matters or circumstances relating thereto as the receiver or justice thinks necessary; and such receiver or justice shall take the examination in writing, and make two copies, of which he shall send one to the Board of Trade, and the other to the secretary at Lloyd's in London; which last shall be placed by the secretary in some conspicuous situation for inspection, and for the purposes of such examination every such receiver or justice shall have all the powers given to inspectors appointed by the Board of Trade.—S. 448.

Rules to be observed by Persons finding Wreck.—The following rules shall be observed by any person finding or taking possession of wreck within the United Kingdom, viz. :—

If the person is the owner, he shall as soon as possible give notice to the receiver of the district, and describe the marks by which such wreck is distinguished; if any person not being the owner finds or takes possession of wreck, he shall as soon as possible deliver it to the receiver; or, making default herein, shall incur the following penalties, viz. :—

If he is the owner, a penalty not exceeding £100; if not the owner, he shall forfeit all claim to salvage, and pay to the owner, if the same is claimed, but if unclaimed, then to the person entitled, double the value of such wreck (such value to be recovered in the same way as a penalty); and also incur a penalty not exceeding £100.

If receiver suspects or receives information that wreck is secreted or in the possession of some person not the owner thereof, or otherwise improperly dealt with, he may apply to any justice for a warrant, and enter any house or other place, or any ship or boat, to search for and seize such wreck; and if such seizure is made in consequence of information given to the receiver, the informer shall be entitled by way of salvage to such sum as the receiver may allow, not exceeding in any case £5.—S. 450 & 451.

Notice of Wreck to be given by Receiver.—Every receiver within 48 hours after taking possession, shall cause to be posted up in the custom-house of the port nearest to the

place where such wreck was found or seized, a description thereof, and of any marks by which it is distinguished, and shall also, if the value of such wreck exceeds £20, transmit a similar description to the secretary of the committee of Lloyd's. Where wreck in the custody of any receiver is under the value of £5, is of so perishable a nature or so damaged that in his opinion it cannot be advantageously kept, or, if the value is not sufficient to defray the charge of warehousing, the receiver may sell the same before the expiration of the period hereinafter mentioned. Where any admiral, vice-admiral, lord of the manor, or other person is entitled to unclaimed wreck found on any place within a district for which a receiver is appointed, such admiral, &c., shall deliver to such receiver a statement containing the particulars of his title, and the address to which notices are to be sent; and upon such statement and proof of the validity of such title being made, it shall be his duty when he takes possession of wreck found at such place, within 48 hours thereafter to send a description of the same, and of any marks by which it is distinguished, directed to such address. Whenever any dispute arises in any part of the United Kingdom as to the amount payable to any receiver in respect of expenses or fees, such dispute shall be determined by the Board of Trade, whose decision in this matter shall be final.—S. 452 to 456.

Salvage in the United Kingdom.—In the following cases :

Whenever any ship or boat is stranded or otherwise in distress on the shore of any sea or tidal water within the limits of the United Kingdom, and services are rendered by any person,

In assisting such ship or boat; in saving the lives of persons belonging thereto, and in saving cargo, apparel, or any portion thereof; and whenever wreck is saved by any person other than a receiver within the United Kingdom; there shall be payable by the owners thereof, to the person by whom such services are rendered, a reasonable amount of salvage, together with all expenses properly incurred in the performance of such services; the amount in case of dispute to be determined as follows.—S. 458.

Salvage for life may be paid by Board of Trade out of

Mercantile Marine Fund.—Salvage in respect of lives of persons belonging to such ship shall be payable by the owners in priority to all other salvage claims; and in cases where ship or boat is destroyed, or where the value of actual expenses incurred after payment is insufficient to pay the amount of salvage due in respect of any life or lives, the Board of Trade may award to the salvors out of the Mercantile Marine Fund such sum as it deems fit, in respect thereof.—S. 459.

Disputes as to Salvage how to be Settled.—Disputes with respect to salvage arising within the boundaries of the Cinque Ports shall be determined as heretofore. Elsewhere, in the United Kingdom, when the parties cannot agree to settle by arbitration or otherwise;

Then, if the sum claimed does not exceed £200, such dispute shall be referred to the arbitration of two justices.

In case of wreck, at or near where the wreck is found;

In case of services rendered, near to the place where ship or boat is lying, or near to the first port in the United Kingdom into which such ship or boat is brought after the claim to salvage arises;

If the sum claimed exceeds £200, the dispute may, by consent, be referred to the arbitration of such justices; or, if they do not consent, it shall be decided by the High Court of Admiralty in England and Ireland, and by the Court of Session in Scotland; provided that if the claimants in such dispute do not recover in such courts a greater sum than £200, unless the court certifies that the case is a fit one to be tried in a superior court, they shall not recover any costs, charges, or expenses incurred in the prosecution of their claim. When disputed cases of salvage are referred to justices, they may either themselves determine them, or call in the aid of an assessor conversant with maritime affairs; and the costs of arbitration shall be paid as directed by their award. Any person feeling aggrieved therewith may appeal to the Courts of Admiralty in England and Ireland, or the Court of Session in Scotland, provided the sum in dispute exceeds £50. When appeal is made, the justices shall

transmit to the proper officer of the court of appeal a true copy of the proceedings had before them, with the award made thereon, and a certificate of the gross value of the article respecting which salvage is claimed.

—S. 460 to 465.

Payment of Salvage.—Whenever the aggregate salvage payment has been finally ascertained, but a dispute arises as to its apportionment, then, if the amount does not exceed £200, it shall be lawful for the party liable to apply to the receiver of the district for liberty to pay the amount to him; and he shall receive the same, and grant a certificate, stating the fact of such payment and the services in respect of which it is made; which shall be a full discharge and indemnity to the person to whom it is given; but if the amount exceeds £200, it shall be apportioned as follows:—upon receipt of such amount, the receiver shall distribute the same among the several persons entitled thereto, upon such evidence, and in such shares and proportions as he thinks fit, with power to retain any moneys that may appear to him to be payable to absent parties; but any distribution so made shall be final and conclusive.

—S. 466 & 467.

Manner of Enforcing payment of Salvage—Power of Receiver to sell Property saved in cases of Nonpayment.—Whenever salvage is due the receiver shall act as follows, viz. :—

1. If in respect of services rendered in assisting any ship or boat, or in saving the lives of persons belonging to the same, or the cargo or apparel thereof, he shall detain such ship or boat and the cargo and apparel until payment is made, or process issued by some competent court for the detention of such ship, boat, cargo, or apparel.
2. If in respect of the saving of any wreck not sold as unclaimed, in pursuance of the provisions hereinafter contained, he shall detain such wreck until payment is made or process issued; but it shall be lawful for the receiver, if at any time previously to the issue of process satisfactory security is given, to release any ship, boat, cargo, apparel, or wreck so detained by him; and where the claim for salvage exceeds £200, it shall be lawful for the Court of Admiralty in England or Ireland, and for the Court

of Session in Scotland, to determine any question concerning the amount of security or the sufficiency of the sureties; and in all cases where security is given to the receiver for an amount exceeding £200, it shall be lawful for the salvor, the owner of the property salvaged, or their respective agents, to institute proceedings in the aforementioned courts, for the purpose of having the questions arising between them adjudicated upon.

Whenever ship, boat, cargo, apparel, or wreck is detained by any receiver for nonpayment, and the parties liable are aware of such detention, then—

1. Where the amount is not disputed, but payment not made within twenty days after the same has become due: 2 Where the amount is disputed, but no appeal lies from the first tribunal to which the dispute is referred, and payment is not made within twenty days after its decision: 3. Where the amount is disputed, and an appeal lies from the decision of the first to another tribunal, and payment is not made, muni- tion taken out, or other proceedings for the prosecution of the appeal instituted, within twenty days: the receiver may forthwith sell the same, or a sufficient part, and out of the proceeds, after payment of sale expenses, defray all sums of money due in respect of expenses, fees, and salvage, paying the surplus, if any, to the owners of the property sold, or other the parties entitled to receive the same. Subject to the payment of such expenses, fees, and salvage, the owner of any wreck who establishes his claim to the satisfaction of the receiver within one year from the date such wreck has come into the possession of the receiver, shall be entitled to have the same delivered up to him.—S. 466 to 470.

Unclaimed Wreck in the United Kingdom.—In the event of no owner establishing a claim to wreck before the expiration of a year after it has come into the possession of the receiver, then, if any admiral, vice-admiral, lord of any manor, or other person, has given such notice and proved that he is entitled to wreck found at such place, the receiver shall, upon payment of all expenses, fees, and salvage due, deliver up possession to such admiral, &c. If

any dispute arises between the receiver and any such admiral, &c., as to the validity of title, or if divers persons claim to be entitled to wreck found at the same place, the matter may be settled by two justices, in the same manner in which disputes as to salvage are directed to be determined. If any party is unwilling to refer the same to two justices, or, having so referred, is dissatisfied with their decision, he may, within three months from the expiration of such year as aforesaid, or from the date of decision, take proceedings for establishing his title in any court of law, equity, or admiralty, having jurisdiction.

But of the revenue arising under this portion of the Act, the Board of Trade, with consent of the Treasury, shall have power to purchase on behalf of Her Majesty, her heirs and successors, all such rights to wreck as may be possessed by any person or body corporate, other than Her Majesty. If no owner establishes claim to wreck before the expiration of a year as aforesaid, and if no admiral, lord of any manor, or person other than Her Majesty, is proved to be entitled, the receiver shall forthwith sell the same, and after payment of expenses of sale, deducting therefrom his fees, and all expenses incurred by him, and paying to the salvors such amount as the Board of Trade may determine, pay the balance into the receipt of Her Majesty's Exchequer, as part of the consolidated fund of the United Kingdom.—S. 471 to 475.

Jurisdiction of the High Court of Admiralty.—Subject to the provisions of this Act, the High Court of Admiralty shall have jurisdiction to decide upon all claims whatsoever relating to salvage.—S. 476.

Offences in respect of Wreck.—Whenever any ship or boat is stranded or in distress near the shore of any sea or tidal water in the United Kingdom, and such ship or boat, or any part of the cargo or apparel thereof, is plundered, damaged, or destroyed by persons riotously and tumultuously assembled, full compensation shall be made to the owner—

In England, by the inhabitants of the hundred, wapentake, ward, or district.

In Ireland, by the county, town, barony, or parish.

In Scotland, by the county, city, or borough, in or nearest to which such offence is committed. Every person

who wrongfully removes any part of a ship or boat stranded or in distress, or any part of the cargo or apparel thereof, or any wreck; or endeavours in any way to impede or hinder the saving of such ship, boat, cargo, apparel, or wreck; or secretes any wreck, or obliterates or defaces any marks thereon; shall, in addition to any other penalty or punishment he may be subject to under this or any other Act, for each such offence incur a penalty not exceeding £50; and every person not a receiver or person authorized to take command in cases of ships being stranded or in distress, or not acting under the orders of such parties who, without leave of the master, endeavours to board any such ship or boat, shall for each offence incur a penalty not exceeding £50, and it shall be lawful for the master to repel by force any such person attempting to board the same. If any person takes into foreign port any ship or boat stranded, derelict, or otherwise in distress on or near the shore of the United Kingdom, any part of the cargo or apparel thereof, anything belonging thereto, or any wreck found as aforesaid, and there sells the same, he shall be guilty of felony, and subject to penal servitude for a term not exceeding four years.—S. 477 to 479.

Dealers in Marine Stores, and Manufacturers of Anchors.

—Every person dealing in anchors, cables, sails, or marine stores of any description shall conform to the following regulations, viz. :—

1. He shall have his name, with the words, "dealer in marine stores," painted distinctly in letters of not less than six inches in length on every warehouse or other place of deposit belonging to him, or incur a penalty not exceeding £20.
2. He shall keep books, fairly written, and shall enter therein an account of all such marine stores as he may become possessed of, stating, in respect of each article, the time at which, and the person from whom, he purchased or received the same, with a description of that person's business and place of abode, or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence.
3. He shall not, by himself or agents, purchase marine stores of any description from persons apparently under the age of sixteen years; or incur a penalty not exceeding £5 for the first, and £20 for every

subsequent offence. 4. He shall not cut up any cable or similar article, exceeding 5 fathoms in length, or unlay the same into twine or paper stuff, on any pretence whatever, without obtaining permit and publishing notice as follows, or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. In order to obtain permit, a dealer in marine stores shall make declaration before some justice, stating the quality and description of cable, or other like article, about to be cut up or unlay; that he purchased or acquired the same, *bond fide* without fraud, and without knowledge or suspicion that the same had been come by dishonestly; the name and description of person from whom he purchased or received the same: And it shall be lawful for the justice before whom such declaration is made, or the receiver of the district where such dealer resides, upon production of such declaration, to grant a permit.

But no dealer in marine stores who has obtained such permit shall proceed by virtue thereof to cut up or unlay any cable or other like article, until he has for the space of one week at the least advertised in some newspaper, published nearest to the place where he resides, the fact of his having so obtained a permit, and specifying the nature of the cable or other article, the place where it is deposited, and the time at which the same is intended to be cut up or unlay: and if any person suspects or believes that such cable or other article is his property, he may apply to any justice for a warrant; who on the applicant making oath (or affirmation, if a person entitled to make an affirmation), may grant a warrant, entitling the applicant to require production of the cable or other article mentioned in the permit, and the book of entries directed to be kept by every dealer in marine stores, to inspect and examine the same; and if the said dealer fails to comply therewith, he shall incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. Every manufacturer of anchors shall mark in legible characters on the crown and shank under the stock his name or initials, with the addition of a progressive number and the weight of such anchor; or incur a penalty not exceeding £5.—S. 480 to 483.

Salvage by Her Majesty's Ships.—When salvage services are rendered by any ship belonging to Her Majesty, or by the commander or crew thereof, no claim shall be made or allowed for any expense or loss sustained by Her Majesty by reason thereof. No claim whatever on account of salvage services rendered to any ship, cargo, or appurtenances of any ship, by the commander, crew, or part of the crew, of any of Her Majesty's ships, shall be finally adjudicated upon unless the written consent of the Admiralty, under the hand of the secretary, has first been obtained; and if any person fails to prove such consent to the satisfaction of the court, his suit shall stand dismissed, and he shall pay all the costs of such proceedings. Whenever services for which salvage is claimed are rendered at any place out of the United Kingdom and the four seas adjoining, by the commander, crew, or part of the crew, of any of Her Majesty's ships, the property alleged to be salvaged, if the salvor is justified in detaining it at all, shall be taken to some port where there is either a consular officer or a vice-admiralty court; and within 24 hours after arriving, the said salvor and the master or other person in charge of the property shall each deliver to the consular officer (or vice-admiralty judge there) a statement on oath, specifying, so far as they respectively can—

1. The place, condition, and circumstances in which the ship, cargo, or property was when the services were rendered.
2. The nature and duration thereof, and the salvor shall add to his statement—
3. The proportion of the value of the said ship, cargo, and property, and of the freight which he claims for salvage, or the values at which he estimates the said ship, freight, cargo, and property respectively, and the several amounts that he claims for salvage in respect of the same; and
4. Any other circumstances he thinks relevant to the said claim: and the master or person in charge shall add to his statement—
5. A copy of the certificate of registry of the said ship, and of the indorsements thereon, stating any change which (to his knowledge or belief) has occurred in the particulars contained in such certificate, the state of the title to the ship for the time being, of any incumbrances and certificates of mortgage or sale, and the names and

places of business of the owners, and incumbrancers, if any. 6. The name and place of business or residence of the freighter (if any) of the said ship, and the freight to be paid for the voyage she is then on. 7. A general account of the quantity and nature of the cargo at the time the salvage services were rendered. 8. The name and residence of the owner of such cargo, and of the consignee thereof. 9. The values at which the said master estimates the said ship, cargo, and property, and the freight respectively ; or, if he thinks fit, in lieu of such estimated value of the cargo, a copy of the ship's manifest. 10. The amounts which the master thinks should be paid as salvage for the services rendered. 11. An accurate list of the property saved, in cases where the ship is not saved. 12. An account of the proceeds of the sale of the ship, cargo, or property, in cases where the same, or any of them, are sold at such port as aforesaid. 13. The number, capacities, and condition of the crew of the said ship at the time the said services were rendered. 14. Any other circumstance he thinks relevant to the matters in question. 15. A statement of his willingness to execute a bond in such amount as the said consular officer or judge may fix, and who, within four days after receiving the said statements, shall fix the amount in the bond at a sum sufficient to answer the demand for the salvage services rendered ; but such sum shall not exceed one-half of the value which the said ship, freight, cargo, or parts in respect of which salvage is claimed, are worth ; and the said consular officer or judge may proceed, *ex parte*, if either of the aforesaid statements is not delivered to him within the required time ; but he shall in no case require the cargo to be unladen. Notice of the sum fixed shall be sent to the salvor and the master ; and upon such master executing a bond for the amount in the presence of the said officer or judge (who shall attest the same), and delivering it to the salvor, the right of the latter to retain possession shall cease.

But if the ship, cargo, or property, in respect of which the claim is made, is not owned by persons domiciled in

Her Majesty's dominions, the right of the salvor to retain possession shall not cease unless, in addition to the said bond, the master procures satisfactory security for the due performance of its conditions, and places the same in the custody of the officer or judge, or in the joint possession of the judge and any other person the salvor may appoint.—S. 484 to 489.

*Salvage, General.**—Whenever services for which salvage is claimed are rendered by the commander or crew of any ship, and the salvor voluntarily agrees to abandon his lien upon the ship, cargo, and property upon the master or other person in charge entering into a written and attested agreement to abide the decision of the Court of Admiralty or Vice-admiralty, and gives security to such amount as may be agreed on, such agreement shall bind the owners of the ship, freight, and cargo for the time being, their respective heirs, executors, and administrators, for the salvage which may be adjudged to be payable to the extent of the security so given; and, upon such agreement being made, the salvor and master or other person in charge, shall respectively make such statements as are required in case of a bond being given, except that such statements need not be made upon oath; and the salvor shall, as soon as practicable, transmit the agreement and statements to the court which they have determined shall adjudicate.

Whenever the aggregate amount of salvage payable for services rendered in the United Kingdom has been finally ascertained, and exceeds £200; or, rendered elsewhere, of whatever amount; then if any delay or dispute arises as to the apportionment, any court having admiralty jurisdiction may cause the same to be apportioned amongst the persons entitled, as it thinks just; and for that purpose may appoint any person to carry it into effect, and may compel any person under whose control such amount may be to distribute the same, or bring it into court, and for

* *Remuneration for Services by Coast Guard.*—In cases where services are rendered by officers or men of the coast guard service in watching or protecting shipwrecked property, then unless it can be shown that such services have been declined by the owner of such property or his agent at the time they were tendered, or that salvage has been claimed and awarded for such services, the owner of the shipwrecked property shall pay in respect of the said services remuneration according to a scale to be fixed by the Board of Trade, so, however, that such scale shall not exceed any scale by which payment to officers and men of the coast guard for extra duties in the ordinary service of the Commissioners of Customs is for the time being regulated.—18 & 19 Vict., cap. 91, s. 20.

such purposes may issue such monitions or processes as it thinks fit.—S. 497 & 498.

Foreign Goods found derelict to be subject to the same Duties as on Importation.—All wreck, being foreign goods, brought or coming into the United Kingdom or the Isle of Man, shall be subject to the same duties as if imported into the United Kingdom; and if any question arise as to origin, they shall be deemed to be the produce of such country as the Commissioners of Customs may determine.—S. 499.

Goods saved from Ships wrecked to be forwarded to the Ports of their original Destination.—The Commissioners of Customs and Excise shall permit all goods, wares, and merchandise saved from any ship stranded or wrecked on its homeward voyage to be forwarded to the port of original destination, and the like saved from any ship stranded or wrecked on its outward voyage to be returned to the port at which the same were shipped; such commissioners taking security for the due protection of the revenue in respect thereof.*—S. 500.

* Vessels wrecked on their *homeward voyages*, where the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery an accurate account (where practicable) be taken of the particulars of the cargo, and that security, by bond, in the full amount of the duties, be given for the due delivery thereof at the destined port; the account to be transmitted by post to the officers at such port, in order that upon the arrival of the vessel the usual proceedings may take place. But when from particular circumstances the quantity and quality of the goods cannot be ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by tide-waiters, at the expense of the Crown.—G. O., 1st Feb., 1841.

Vessels wrecked at an outport on their *outward voyages*, where the parties are desirous of having the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require.—G. O., 29th April, 1819.

Foreign goods *saved from wrecked vessels* and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O., 4th Feb., 1834.

INLAND REVENUE

DUTIES AND LICENSES.

DUTIES.

		£	s.	d.
Chicory or any other vegetable matter applicable to the uses of chicory or coffee	cwt.	0	11	0
Malt from Barley	bushel	0	2	7*
" Bere or Bigg	"	0	2	0*
Spirits, home made	gallon	0	10	0
" made in the Channel Islands†	"	0	10	5
Sugar, home made, (1) 25 and 26 Vict. cap. 84, viz.:				
" Refined	cwt.	0	18	4
" White clayed	"	0	16	0
" Yellow Muscovado	"	0	13	10
" Brown	"	0	12	8
" Molasses	"	0	5	0
Hackney Carriages (London)	week	0	7	0
" not used on Sundays	week	0	6	0
Race Horses	each	8	17	0
Railways, on sums received for passengers;	per cent.	5	0	0
Stage Carriages	mile	0	0	1

LICENSES.

	Per Ann.
	£ s. d.
Auctioneers	10 0 0
Brewers brewing a quantity of Beer—	
not exceeding 20 barrels (2)	0 12 6
exceeding 20 and not exceeding 50 barrels	1 7 6
" 50 barrels	2 0 0
" 100 and not exceeding 1000—for every 50 barrels over the first 100, additional	0 15 0
" 1000 and not exceeding 50,000—for every 50 barrels, in addition to the duty on 1000, the further duty of	0 14 0
" 50,000—in addition to the duty on that quantity, for every 50 barrels over and above the further duty of	0 12 6
Brewers, Beginners (and a surcharge)	0 12 6

* 5 per cent. additional duty to be charged.

† By the 23 and 24 Vict. cap. 129, the duty on Channel Islands' spirits is to be collected by the Customs.

(1) The charging of Excise duties on sugar used in brewing is deferred until the 1st July, 1863—25 Vict. cap. 22.

(2) These duties to take effect on and after October 11, 1862.

	Per Ann.		
	£	s.	d.
Game Dealer's license to deal in Game	2	0	0
To kill Game, viz.:—			
“ After the 5th April, and before the 1st November, to expire 5th April following	3	0	0
“ After 5th April, and before the 1st July, to expire 31st October same year	2	0	0
“ On or after the 1st November, to expire 5th April following	2	0	0
“ For Gamekeeper, being an assessed Servant	2	0	0
Spirits—Distillers	10	10	0
Rectifiers	10	10	0
Dealers, not retailers,	10	10	0
Retailers of Foreign Liqueurs	2	2	0
Makers of Methylated Spirits	10	10	0
Makers of Stills (Scotland and Ireland).	0	10	6
Chemist or other person requiring a still	0	10	0
Tobacco and Snuff—Manufacturers of—			
not exceeding 20,000 lbs.	5	5	0
exceeding 20,000 lbs. and not exceeding 40,000 “	10	10	0
“ 40,000 “ “ 60,000 “	15	15	0
“ 60,000 “ “ 80,000 “	21	0	0
“ 80,000 “ “ 100,000 “	26	5	0
exceeding 100,000 “	31	10	0
Beginners (and a surcharge)	5	5	0
Dealers in Tobacco and Snuff	0	5	3
Victualler's license (not exceeding three days), each occasion	0	5	0
Vinegar Makers	5	5	0
Wine, Dealers in Foreign Wine, not having licenses to retail Spirits and Beer	10	10	0
“ having a license to retail Beer, but not for retailing Spirits	4	8	2½
“ having licenses to retail Beer and Spirits	2	4	1
Grocers who sell Wine not to be drunk or consumed on the premises in Scotland,			
“ having the Justices' Certificate to Retail Beer, but not Spirits	4	8	2½
“ To retail Beer and Spirits	2	4	1
To keep a refreshment-house, viz.:—			
“ under the rent and value of £20 per annum	0	10	6
“ £20 and upwards	1	1	0
Refreshment-house keepers to retail Foreign Wine to be consumed on the premises, viz.—			
“ under the rent and value of £50 per annum	3	3	0
“ £50 and upwards	5	5	0
Refreshment-house keepers to retail Foreign and British Wine to be consumed on the premises, viz.—			
“ under the rent and value of £50 per annum	2	2	0
“ £50 and upwards	3	3	0

THE MENSURATION AND ASSESSMENT OF WOOD GOODS.

By the 23rd Vict., cap. 22, the duties on foreign timber and wood were assimilated with those on Wood Goods imported from a British possession, whilst other descriptions previously free became chargeable with duty, and permission to warehouse in bond any such goods having been withdrawn, many of the former regulations and orders have now become practically obsolete. In the subjoined table will be found such of these as are at present in operation, with examples and practical observations calculated to afford all necessary information, in respect to the mensuration and assessment of Wood Goods, to which is annexed a full and complete list, compiled after much research and minute inquiry, of the various descriptions of timber and wood, the countries whence imported, distinguishing such as are used for dyeing, furniture, shipbuilding, or other purposes; specifying likewise the rate per load or ton chargeable in those instances where the goods are not exempt from duty. Thus, at one view, is presented much valuable information not obtainable from any other channel, and the acquirement of which may, to those interested in the subject commercially, be a great saving of time, labour, and expense.

DEALS AND BATTENS, Foreign or Colonial, . . . duty, 2s. per load, may be landed and assorted in the docks in London, or other ports where the returns from the Dock Companies govern the payment of freight, dock charges, and sale of the goods; the total number of pieces comprised in the cargo, and the aggregate of the St. Petersburg standard, as reduced by the Dock Companies for payment of freight, dock charges, and for sale, may be received as the basis for ascertaining the cubical content of the cargo, as per example.—G. O., No. 66, 1860.

Example.—St. P. Standard.

460.2.19	
Cubic feet in a stand @ 165	If 120.165 : 79*
2300	79
2760	1485
460	1155
108	
760,08	12,0)1803,5
*2	108
1520 8	
lds. ft.	

Note.—In cases where Deals and Battens are delivered overside, the merchant's specification is to be supplied and the cubical content ascertained as follows:—

Number of deals.	Length.	Thickness.	Width.	Running ft.
550.....	12 ft.	× 8 in.	× 9 in.	= 6600
441.....	11 "	× "	× "	= 4851
1203.....	10 "	× "	× "	= 12030
950.....	9 "	× "	× "	= 8550
				32031
			8 × 9 =	27
				224217
				64062
				144)864837(6005 ft.
				864 or
				120 lds. 5 ft.
				837
				720
				117

DECK DEALS, under 8 inches on the smallest side, . the load 2s.

The merchant's specification to be adopted for ascertaining the cubical content; and in those cases in which the width of the deals may be omitted in the specification, eleven inches to be taken as the average width, as per example.—G. O., No. 66, 1860.

Example.

760.58 feet

2

1521.8

lds. ft.

* To reduce cubic feet into loads: cut off the last two figures, then multiply the remaining ones by 2, which gives the number of loads, the figures cut off giving the odd feet. Should the odd feet, however, be equal to or exceed 50, add one to the number of loads already obtained.

Example.

$$\begin{array}{r}
 12049 \text{ running feet.} \\
 3 \times 11 = \quad 33 \\
 \hline
 86147 \\
 86147 \\
 \hline
 144)397617(2761 \text{ cubic ft.} \\
 \underline{288} \qquad \text{or} \\
 1096 \qquad 55 \text{ lds., 11 ft.} \\
 \underline{1008} \\
 881 \\
 864 \\
 \hline
 177 \\
 144 \\
 \hline
 33
 \end{array}$$

Note.—In cases where it may be deemed necessary to measure deck deals singly, the length must be taken to the quarter of a foot, and the breadth and thickness to a quarter of an inch, and the content computed to the tenth of a foot.

BALK, FIR QUARTERS, SCANTLING, &c., 4, 5, and 6 inches
square sawn, load 2s.

BALK, FIR QUARTERS, SCANTLING, &c., 4, 5, and 6 inches
square, hewn, load 1s.

With regular sides, the cubical content to be ascertained by taking the lineal lengths only and multiplying the aggregate quantity, if 4 inches square by 16; if 5 inches by 25; and if 6 inches by 36; and by dividing the product by 144, in accordance with the following example.—G. O., No. 66, 1860.

Example.

$$\begin{array}{r}
 64080 \text{ lineal feet} \\
 \text{in. in.} \\
 4 \times 4 = 16 \\
 \hline
 384480 \\
 64080 \\
 \hline
 144)1025280(7120 \text{ cubic feet} \\
 \underline{1008} \qquad \text{or} \\
 172 \qquad 142 \text{ loads, 20 feet.} \\
 \underline{144} \\
 288 \\
 288
 \end{array}$$

Note.—The length to be taken to the quarter of a foot.

TIMBER OR BALK, hewn, the load 1s.

Not exceeding 5 feet in content (when measured singly), the length must be taken to a quarter of a foot, and the breadth and thickness to a quarter of an inch, and the content computed to the tenth of a cubic foot. When exceeding 5 feet in content and under 8 inches square, the length must be taken to half a foot, and the content computed to half a cubic foot.

IRREGULAR ROUND NORWAY BALK, hewn, load 1s.

One circular and one square diameter to be taken to ascertain the mean diameter agreeably to the following example:—

No.	Length.	Angle.	Square.	Mean.	Content.
1	21½	10½	9½	10	= 11·5

The length to be taken to half a foot, and the content computed to half a foot.

Note.—In cases in which there may be an unusual difference in the sides, the four diameters should be taken. The measurements taken, as well as the mean diameter, should be recorded in the landing book.—G. O., No. 60, 1857.

FIREWOOD, Foreign or Colonial, not exceeding 3 feet in length, load 1s. may be entered according to the entire quantity specified in the bill of lading, and delivered without framing, in all cases in which the merchant may be desirous of doing so; when not so entered the wood to be framed as heretofore.—G. O., No. 66, 25th July, 1860.

FIREWOOD not exceeding 3 feet in length, may be in future delivered in the condition in which it may be imported.—G. O., No. 28, 1860.

The fathom to be 6 feet wide, 6 feet high, and 6 feet long.—B. M., 2nd Sept., 1830.

When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O., 18th October, 1843.

HANDSPIKES, Prepared or Dressed, load 2s.

Not exceeding 7 feet in length the 120, 24 feet, &c., commonly called Putlogs, hewn to about 4 inches square, . . . load 1s.

Not exceeding 7 feet in length the 120, 84 feet, &c., or Hickory Billets, usually split, load 1s.

Ten pieces fairly selected to be measured singly for an average.

HOOPS, Foreign or Colonial, load 2s.

HOOPS, Willow, not exceeding 6 feet in length for every 40 bundles or 1000 pieces, Cubic feet.

Ex. 6 ft. and not ex.	9 ft. in length for do., do.,	14
" 9 ft.	" 10 ft.	25
" 10 ft.	" 13 ft.	36
" 13 ft.	" 15 ft.	46

Bundles.	Feet.	Bundles.
40	4	880
	380	

40)1520

88 cubic feet

G. O., No. 97, 1860.

KNEES, load 1s.

The fraction of half a foot in content to be charged on all under 5 feet, and thrown off when measuring 5 feet and upwards.

LATHWOOD, load 1s.

A specification of the number of frames and the length of the wood to be received in all cases in which the merchant may be willing to furnish such particulars, the cubical content of the goods to be ascertained according to the annexed example.—G. O., No. 66, 1860.

Example.

Frame, 6 feet high.	*11½ frames, 8 feet =	3312
6 " wide.	48 " 6 " =	10368
—	2½ " 5 " =	450
86	20 " 4 " =	2880
*11½ frames.	1 " 3 " =	108
180		17118 ft.
396		or
4140		342 loads, 18 ft.
8 feet long.		
8312·0		

In those cases in which no specification may be given, the wood to be framed as heretofore, and the length to be taken to half a foot instead of to an inch as at present.

OAK PLANK, under 21 feet in length, may be measured singly.—G. O., 7th July, No. 69, 1849, load 2s.

OARS, Dressed and Prepared for use, load 2s.

Length.	Cubic feet.	Length.	Cubic feet.
5 feet the 120, . . .	7	18 feet the 120, . . .	82
6 "	9	14 "	47
7 "	13	15 "	51
8 "	16	16 "	64
9 "	18	17 "	74
10 "	24	18 "	79
11 "	26	19 "	94
12 "	29	20 "	100

OARS, Barge, hewn, the 120, 468 cubic feet, load 1s.

OARS, Boat, rough-hewn, to be assessed for duty by tale, according to the following table, viz.:—

Length.	Cubic feet.	Length.	Cubic feet.
10 feet the 120, . . .	123	16 feet the 120, . . .	225
11 "	150	17 "	240
12 "	167	18 "	254
13 "	182	19 "	268
14 "	197	20 "	283
15 "	212		

G. O., No. 39, 1862.

PALINGS, Sawn, load 2s.

Not above 3 ft. 6 in. in length, nor $3\frac{1}{2}$ in. in breadth,
 nor 1 in. in thickness, the 120, 6 ft.
 Above 3 ft. 6 in., and not above 4 ft. in length, nor
 $3\frac{1}{2}$ in. in breadth, nor 1 in. in thickness, the 120, 7 ft.
 Above 4 ft., and not above 4 ft. 6 in. in length, nor $3\frac{1}{2}$
 in. in breadth, nor 1 in. in thickness, the 120, 8 ft.
 Above 4 ft. 6 in., and not above 5 ft. in length, nor
 $3\frac{1}{2}$ in. in breadth, nor 1 in. in thickness, the 120, 9 ft.

LANCEWOOD SPARS, load 1s.

Under 4 inches in diameter, the 120, 76 ft.
 4 inches in diameter and upwards, the 120, 229 ft.

Note.—The diameter to be ascertained as heretofore, viz., when
 under 22 feet in length at 11 feet from the butt.

LATHS, SPLIT, are to be charged with the same duty as deals, viz., load 2s.

G. O., No. 23, 11th March, 1843.

RICKERS for Boat Hooks, load 1s.

Under 22 feet in length, the 120, 42 feet.
 22 feet in length and upwards, the 120, 102 "

G. O., No. 50, 1860.

SASHWOOD, load 2s.

The cubical content of sashwood to be ascertained, as in the case
 of deals, from the specification, or from the landing account of the
 dock company or wharfinger.—G. O., No. 39, 1862.

SHOVEL HILTS, Foreign or Colonial, load 2s.

Poles, rough and in the bark, not ex. 5 ft. 6 in. in length, and not
 ex. $1\frac{1}{2}$ in. in diameter the 120, 7 cubic feet.

G. O., No. 97, 1860.

SPARS, POLES, or PIT PROPS, load 1s.

The cubical contents of the various descriptions of spars, poles, and
 pit props to be ascertained, according to the content of 120 pieces of
 the respective dimensions as shown in the subjoined table; observing
 that it will not be necessary to cause them to be piled in order to
 ascertain the number of each dimension, but that the account given
 in the merchant's specification is to be adopted.—G. O., No. 50, 31st
 May, 1860.

Not exceeding 6 ft. in length, 4 and under 6 in. in diameter Cubic feet.
 the 120, 98

Ex. 6 and not ex. 12 ft. in length, 4 and under 6 in. in diam. the 120, 196

" 12 " 18 " " " " 295

" 18 " 24 " " " " 392

" 24 " — " " " " 573

Not exceeding 6 ft. in length, and under 4 " " 48

Ex. 6 ft. and not ex. 12 ft. in length " " 96

" 12 " 18 " " " " 144

" 18 " 24 " " " " 192

" 24 " — " " " " 216

Note.—Pit props 6 inches in diameter and upwards, 20 to be
 measured singly for an average.

Pit props either from Bordeaux or Norway, may be assessed on the merchant's specification of running feet, if required, at an average diameter; if 4 in. and under 6 in., at 5 in.; under 4 in. in diameter, at $3\frac{1}{2}$ in., as shown in the annexed example. The number of each denomination may also be taken from the merchant's specification, without resorting to piling for the purpose of cubing.

Example.
 1085 running feet
 $3\frac{1}{2} = 12 \cdot 25$

 5425
 2170
 2170
 1085

183)13291·25(72 feet.
 1281

 481
 866

 115

SPOKS OR MASTS, 6 in. and under 9 in. in diameter, load 1s.

The length is to be taken to half a foot, the diameter to a quarter of an inch, and the content computed to half a cubic foot.

The cubical content of spars of all lengths, and of a diameter from 6 to 8 inches inclusive, to be assessed at the rate of 1440 cubic feet the 120, from the merchant's specification, or from the landing account of the dock company or wharfinger; the merchant, however, having the option to pay the duty on the actual measurement, in which case he is to be required to note on the prime entry that the duty is "to be assessed per merchant's measurement;" and subsequently to furnish the officers with an account of the measurement in the aggregate obtained by him, for the purpose of finally determining the amount of duty chargeable.—G. O., No. 39, 1862.

SPOKES FOR WHEELS, SPIT, &c., load 2s.

Not above 2 feet in length, the 120, 6 feet.

Above 2 feet, and not above 2 ft. 6 in. in length, the 120, 7 "

SLEEPERS.—The number of pieces specified in the bill of lading to be adopted in those cases in which the several sizes and full particulars may be furnished, with the entry for the goods, and 60 pieces of each assortment to be measured for an average in all parcels of 500 and upwards, and 10 per cent. on all parcels under 500.—G. O., No. 66, 25th July, 1860.

SLEEPER BLOCKS, 8 inches square, and upwards, load 1s.

In ascertaining the cubical content of sleeper blocks 8 inches square and upwards, and not exceeding 10 feet in length, and exceeding 5 feet in content, take the length to half a foot, and the breadth and thickness to a quarter of an inch, and compute the content to one-half of a cubic foot, as per example, annexed:—

Example.

Let a sleeper block be $8\frac{1}{2}$ feet in length, 10 inches in breadth, and $10\frac{1}{4}$ inches in thickness, required its content in cubic feet?

$$\begin{array}{r}
 10\ 25 \text{ thickness} \\
 10 \text{ breadth} \\
 \hline
 10250 \\
 8\cdot5 \text{ length} \\
 \hline
 51250 \\
 82000 \\
 \hline
 144)871\cdot250(6 \text{ feet} \\
 864 \\
 \hline
 7
 \end{array}$$

Operation by the Sliding Rule.—Set $10\frac{1}{2}$ the thickness in inches on the inverted line E, to 10 the breadth in inches on the line C, then opposite to $8\frac{1}{2}$ the length in feet, on the line A, will be found 6 feet, the content on the line B.

ROUND SLEEPER BLOCKS, load 1s.

In ascertaining the content when exceeding 5 cubic feet in content, and not exceeding 10 feet in length, take the length to half a foot, and the diameter or quarter girt to a quarter of an inch, and compute the content to one half of a cubic foot.

Rule.—Multiply the square of the quarter girt in inches, by the length in feet; then divide the product by the divisor, 113, and the quotient will be the content in cubic feet.

N.B.—Sleeper blocks, square or round, not exceeding five feet in content, the length to be taken to a quarter of a foot, and the content computed to the 10th of a foot.

TRIANGULAR SLEEPERS, load 2s.

In ascertaining the cubical content, take the length to a quarter of a foot, and the perpendicular height to a quarter of an inch, adding thereto the height of the defective angle, which together will constitute the entire perpendicular height, one-half the base to be taken to a quarter of an inch, and the content to be computed to the 10th of a cubic foot, according to the following example:—

Example.

6·75 inches the perpendicular height (the defective angle being
5·5 inches one-half the base [added thereto

$$\begin{array}{r}
 3375 \\
 3375 \\
 \hline
 87125 \\
 8\cdot75 \text{ the length in feet} \\
 \hline
 185625 \\
 259875 \\
 297000 \\
 \hline
 \end{array}$$

*44)324·84375(3·2-10ths cubic feet.

SEMICIRCULAR SLEEPERS, load 2s.

In ascertaining the dimensions, the length is to be taken to a $\frac{1}{2}$ of a foot, and half the girt of the circular part, and the perpendicular height to a $\frac{1}{2}$ of an inch, and the content to be computed to the 10th of a cubic foot, according to the following example:—

7.75 inches, half the girt of the circular part
5 inches the perpendicular height

3875

9 feet the length

144)348.75(2.4-10ths cubic feet
288.

607

576

31

Operation by the Sliding Rule.—Set $7\frac{1}{2}$ inches, half the girt of the circular part, on the inverted line E, to 5 inches, the perpendicular height, on the line C; then opposite to 9 feet the length, on the line A, will be found $2\frac{4}{10}$, the content in cubic feet on the line B.

HALF SQUARE SLEEPERS, load 2s.

In ascertaining the dimensions of sleepers sawn longitudinally from square sleeper blocks, take the length to a quarter of a foot, and the width and thickness to a quarter of an inch (observing that no allowance is to be made for defective angles), and compute the cubical content to the 10th of a foot.

Rule.—Multiply the width in inches by the thickness in inches, and the product by the length in feet, then divide by 144, and the quotient will be the content in cubic feet.

Sleepers similar to the last description, although exceeding five feet in content, the length must be taken to a quarter of a foot, and the content computed to the tenth of a foot.—B. O., 28th May, 1853.

STAVES.—Not exceeding 72 inches in length, nor 7 inches in breadth, nor $8\frac{1}{2}$ inches in thickness (except staves for herring barrels), load 1s.

The cubical content to be ascertained from 120 pieces of the respective dimensions as shown in the following table; observing that it will not be necessary to cause the staves to be piled in order to ascertain the number of each dimension, but that the account given in the merchant's specification is to be adopted; and that should any staves of a description not provided for in the table be imported, the same are to be delivered according to the dimensions stated in the merchant's specification.

ROUGH OR CLEFT STAVES.—QUEBEC AND SIMILAR.—load 1s.

		3 in.	2½ in.	2 in.	1½ in.	1 in.
64/72 inches, Pipe	the 120	69 ft.	58 ft.	46 ft.	34 ft.	23 ft.
58/68 " Hogshead	"	56 "	46 "	38 "	28 "	18 "
40/52 " Barrel	"	44 "	37 "	29 "	22 "	15 "
39 in. and under, Heading	"	31 "	26 "	21 "	15 "	10 "

AMERICAN BUTTS—64/72 in. long, not ex. $3\frac{1}{2}$ in. thick, 68 feet the 120.

WINE PIPE AND SINGLE PIPE—58/63 inches long, not exceeding $1\frac{1}{2}$ inches thick, 17 feet the 120

HOGSHEAD AND QUEBEC WEST INDIA PUNCHED—40/52 inches long, not exceeding $1\frac{1}{2}$ in. thick, 13 feet the 120

BARREL—28/39 inches long, not exceeding $1\frac{1}{2}$ in. thick, 9 “

HEADING—under 28 in. long, not exceeding $1\frac{1}{2}$ in. thick, 7 “

Staves of the above character, exceeding $1\frac{1}{2}$ in. thick, to rank under the Quebec scale.

Example.

1560 Quebec Pipe Staves 64/72 \times 8 inches.
69 feet per 120.

$$\begin{array}{r} 14040 \\ 9360 \\ \hline 12,0)10764,0 \end{array}$$

897 cubic feet, or 17 loads 47 feet.

DRESSED STAVES.—MEMEL AND SIMILAR—load 1s.

Pipe.....	66/72 inches	.....	79 feet the 120
Brandy Pipe	58/65 “	.....	65 “
Hogshead	46/57 “	.....	55 “
Barrel	34/45 “	.....	41 “
Heading under	34 “	.....	28 “

Note.—Memel Staves under $2\frac{1}{2}$ inches in thickness to be taken under the Stettin scale.

STETTIN, HAMBRO', DANTZIG, AND SIMILAR—

	1st Class. Thickness. $2\frac{1}{2}$ in. & upwards.	2nd Class. Thickness. 2 in. & under $2\frac{1}{2}$.	3rd Class. Thickness. Under 2 in.
Pipe.....	66/72 in. the 120 ... 63 ft.	... 41 ft.	... 27 ft.
Hogshead.....	46/65 “ ... 51 “	... 34 “	... 22 “
Barrel	34/45 “ ... 40 “	... 26 “	... 17 “
Heading, under 34	... 23 “	... 15 “	... 10 “

BOSNIAN AND SIMILAR—

	1 inch.	2 inch.
Hogshead, long ...	54/64 inches the 120 ... 20 ft.	40 ft.
“ short ...	48/53 “ ... 16 “	32 “
Barrel, long	42/47 “ ... 14 “	28 “
“ short	36/41 “ ... 12 “	24 “
Heading under ...	36 ... 10 “	20 “

Note.—Staves of any other description not provided for in the above table, the cubical contents to be ascertained from their respective dimensions according to the specification.—G.O., No. 46, 1860.

STAVES exceeding 72 inches in length, 7 inches in breadth, or $8\frac{1}{4}$ inches in thickness, load 2s.

10 of each assortment to be measured for an average, the thickness to be taken at the thinnest part of the edge.—G.O., No. 66, 1860.

STAVES OF FIR being batten ends planed and dressed; also batten ends reduced to the dimensions of staves, not exceeding 72 inches in length, 7 inches in width, nor $8\frac{1}{4}$ inches in thickness, liable to duty as sawn wood, &c.—viz. load 2s.

B.O., 15th July, 1845; and G.O., 9th June 1849, No. 57.

STAVES OF FIR AND BIRCH WOOD sawn, not exceeding 8 feet in length, nor 7 inches in breadth, nor $\frac{7}{8}$ of an inch thick, are to be admitted duty free, a declaration being required of the importers in each instance that the wood is intended solely for making herring barrels.—G.O., 15th Nov., 1851, No. 70; G.O., 15th April, 1852, No. 86.

BIRCH AND FIR WOOD hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, when imported for the sole purpose of making herring barrels, load free.

TIMBER.—To ascertain the cubical content of timber and wood 8 inches square or upwards, 9 inches in diameter, or 7 inches in quarter girt, exceeding 5 feet in content, and 10 feet in length, take the length to half a foot, and the side of the square, diameter, or quarter girt at the middle of the piece to one-fourth of an inch, and compute the content to an entire foot, according to the following rules and examples, viz.:—

SQUARE TIMBER.—Multiply the side of the square in inches, by itself in inches, and the product by the length in feet; then divide by 144, and the quotient will be the content in cubic feet.

IRREGULAR SQUARE MASTS.—Multiply the breadth in inches by the thickness in inches, and from the product subtract the square of the chord of the defective angle; then multiply the remainder by 144, and the quotient will be the content in cubic feet.

Example.—Suppose an irregular square mast to be 70 feet long, the side of the square $18\frac{1}{2}$ inches, and the chord of the defective angle 5 inches, and what would be its content in cubic feet?

	18.5 side.
	18.5
	<hr/>
	925
	1480
	185
	<hr/>
	342.25
deduct the square of the chord,	25.*
	<hr/>
	317.25
	70 length.
	<hr/>
	144)22207 50(154 cubic feet.

* $5 \times 5 = 25$ inches square of the chord.

OCTAGONAL MASTS, by the diameter.

Rule.—Multiply the square of the diameter in inches by the length in feet, then divide the product by 174 (being the square of the diameter of a circle inscribed in a regular octagon whose area is 144 superficial inches), and the quotient will be the content in cubic feet.

By the Sliding Rule.—Set the length in feet on the slide or line, C, to the gauge point, 13·184, on the girt line; then against the diameter in inches, on the same girt line, will be found on the slide the content in cubic feet.

OCTAGONAL MASTS, by the circumference.

Rule.—Multiply the square of the quarter girt in inches by the length in feet, then divide the product by 119, and the quotient will be the content in cubic feet.

By the Sliding Rule.—Set the length in feet on the slide to the gauge point, 10·922, on the girt line, then against the quarter girt in inches, on the same girt line, will be found on the slide the content in cubic feet.

HEXDECAAGONAL or 16 SIDED MASTS, by the diameter.

Rule.—Multiply the square of the diameter in inches by the length in feet; then divide by 181, and the quotient will be the content in cubic feet.

Example by the Sliding Rule.—Set $82\frac{1}{2}$, the length in feet, on the line C, to the gauge point, 13·453 on the girt line; then against $21\frac{1}{2}$, the diameter in inches, on the same line, or line D, will be found on the slide 210 feet, the cubic content.

HEXDECAAGONAL, or 16 SIDED MASTS, by the circumference.

Rule.—Multiply the square of the quarter girt, in inches, by the length in feet, then divide the product by 114·5, and the quotient will be the content in cubic feet.

Example by the Sliding Rule.—Set 74, the length in feet, on the slide to the gauge point, 10·70 on the girt line; then against 17, the quarter girt in inches, on the same girt line, you will find 186 cubic feet on the slide, the content required.

ROUND MASTS, &c.—by the diameter.

Rule.—Multiply the diameter in inches by itself in inches, and the product by the length in feet; then divide by 183 (being the square of the diameter of a circle of which the area is 144 superficial inches), and the quotient will be the content in cubic feet.

WAINSCOT LOGS.—In admeasuring Wainscot Logs, the breadth is to be taken at the middle of the square sides; and the thickness at one-fourth of the breadth, in a line drawn from the circular side to its opposite and corresponding square side; and the length to a quarter of a foot, and the content computed to one-half a cubic foot.

TIMBER AND WOOD.—5 inches square and upwards, exceeding 2 feet and not exceeding 5 feet in content, is to be measured to a quarter of a foot in length, a quarter of an inch in breadth and thickness, and the content computed to the 10th of a foot.

5 and under 8 inches square, and exceeding 5 feet in content, is to be measured to half a foot in length, the breadth and thickness at the

middle of the piece to a quarter of an inch, and the content computed to half a foot.—G.O., No. 68, 14th June, 1843.

No allowance is to be made in taking the dimensions, or in computing the contents of any timber or plank, on account of rotten or unsound parts in the wood, nor for any holes in the ends of the pieces.—Page 79, "Timber Measurer's Instructions."

All sawn or hewn timber, wood, plank, or thick stuff of 8 inches or upwards on the smallest side, not being wood planed or otherwise dressed or prepared for use; and pieces of sawn, split, or hewn timber or wood of a triangular figure, measuring 9 inches or upwards from the centre of a circular base to the apex; and also pieces measuring 8 inches or upwards to the apex from the centre of a straight base (the dimensions of half the base, and the perpendicular height of which multiplied together will give an area of 64 square inches or upwards), not being planed or otherwise dressed or prepared for use, are to be deemed hewn, and charged with duty accordingly.—G. O., No. 111, 1847; G. O., No. 56, 1840.

TIDE WAITER'S TALLY (in London).—Of deals may be adjusted to the extent of 2 per cent.—B. O., 1st June, 1853.

Of timber to the same extent.—B. O., 19th Feb., 1856.

In London (at the Commercial Docks), 38 cubic feet of maple and 40 feet of walnut deemed equal to a ton.—B. O., 30th Dec., 1845.

A TABLE OF THE VARIOUS DESCRIPTIONS OF TIMBER AND WOOD,

SPECIFYING THE RATES OF DUTY, THE COUNTRIES
WHENCE IMPORTED, &c., &c.

For D, read Dye Wood; for F, Furniture Wood; for H, Hard Wood; for S. B.,
Ship-building Wood; and for T, Timber.

Description.		How Rated.	Country whence Imported.	Observations.
African Oak.....	S. B.	Load 1s.	Africa.	Ship-building.
" Black Wood.....	H.	Ton 1s.	{ Africa, Mada- gascar, &c.	Turning.
Amboyna Wood.....	F.	" 1s.	E. Ind. (Borneo).	Cabinet Work.
Angica	F.	" 1s.	The Brazils.	{ Cabinet Work & Turning.
Aki Aki Wood	F.	" 1s.	New Zealand.	Cabinet Work.
Algaroba Wood	F.	" 1s.	The Brazils.	"
Alintata Wood	F.	" 1s.	"	"
Arariba Wood	F.	" 1s.	South America	"
Ash	T.	" 1s.	Hungary.	"
"	F.	Load 1s.	Canada.	40 feet to the ton.
Bar Wood.....	D.	Free.	Africa (W.Coast)	Dyeing & Turning.
Bass or White Wood ...	F.	Ton 1s.	Canada.	
Beef Wood or Bully Tree	H.	" 1s.	{ Guiana (Deme- rara).	{ Machinery and Turning.
Beech	T.	Load 1s.	Canada.	40 feet to the ton.
Billet or Brush Wood ...		Free.		Used for Stowage.
Birch	T.	Load 1s.	North America.	
" Black.....	T.	" 1s.	"	
Black Wood.....	F.	Ton 1s.	East Indies.	{ Called also East India Rosewood.
" Walnut.....	F.	" 1s.	North America.	
Blue Gum Wood.....	S. B.	Load 1s.	New S. Wales.	
Box Wood.....	H.	Ton 1s.	Turkey, &c.	{ Turning, Machi- nery, Wood En- graving, &c.
"	H.	" 1s.	Eng., Spain, &c.	Turning.
"	H.	" 1s.	America.	"
"	H.	" 1s.	East Indies.	"
Bois de Ronde.....	H.	" 1s.	Mauritius.	
Brazil Wood	D.	Free.	The Brazils.	Dyeing.
Brazilletto Wood.....	D.	"	{ Jamaica and the Bahamas.	"
Brimstone Wood	F.	Ton 1s.	West Africa.	
Bullet Wood	H.	" 1s.	{ Africa, Hondu- ras, & S. Amer.	
Botany Bay Oak.....	T.	Load 1s.	New S. Wales.	{ Turning and Brushmaking.
Butternut.....	F.	" 1s.	North America.	
Cam Wood	D.	Free.	Africa, W. Coast.	Dyeing & Turning.
Camphor Wood	F.	Ton 1s.	China, Borneo, &c.	Cabinet Work.
Canary Wood.....	F.	" 1s.	The Brazils.	{ Cabinet Work and Turning.
Canerznate Wood	H.	" 1s.		
Cajoba Wood	F.	" 1s.	Porto Rico.	
Capic Wood	F.	" 1s.	Surinam.	

Description.		How Rated.	Country whence Imported.	Observations.
Cedar(Pencil)	F.	Ton 1s.	United States.	{ Pencils & Cabinet Work.
" * (Cuba).....	F.	" 1s.	{ West Indies, Havana, &c.	{ Cabinet Work.
" Black.....	F.	" 1s.	Porto Rico.	
Cherry Wood	F.	" 1s.	New Orleans.	
Cobano Wood	F.	" 1s.	West Indies.	
Cocus Wood.....	H.	" 1s.	Jamaica.	{ Turning, Flute-making, &c.
"	H.	" 1s.	Cuba.	
Coromandel Wood	F.	" 1s.	{ East Indies, Ceylon, &c.	{ Cabinet Work and Turning.
Cochinella Wood	F.	" 1s.		
Cypress Wood.....	F.	" 1s.	New Orleans.	
Demagogua Wood	H.	" 1s.	Cuba.	
Deals, Battens, &c.....		Load 2s.	{ Norway, Sweden, Russia, Prussia, and N. America.	{ At Dantzic 87 feet to the ton; at Memel 57 do.
Dog Wood	H.	Ton 1s.	Rotterdam.	{ To make charcoal for gunpowder.
Elm	T.	Load 1s.	North America.	40 feet to the ton.
Ebony, black	F.	Ton 1s.	Africa (W. Coast)	{ Turning and Cabinet Work.
" Black	F.	" 1s.	{ Mauritius and Madagascar.	"
" Black	F.	" 1s.	Ceylon.	"
" Black	F.	" 1s.	{ Bombay, Sumatra, &c.	"
" Green	D.	Free.	West Indies.	Dyeing.
Fustic	D.	"	{ West Indies (Cuba, also Savanilla).	"
"	D.	"	{ Ionian Islands (Zante).	"
Fir	T.	Load 1s.	{ Baltic, N. and S. America.	{ 45 to 50 feet to the ton.
Firewood, not ex. 3 feet in length		" 1s.	{ Prussia, Sweden, &c.	
Greenheart	S. B.	" 1s.	{ Demerara, S. America, and Brit. Guiana.	{ 29 feet to the ton.
Grunearoon Wood.....	F.	Ton 1s.	South America.	
Grenadilla Wood	H.	" 1s.	Cuba.	{ Similar to Cocus Ebony.
Gun Stocks, in the rough		Free.	{ N. America and Italy.	
Handspikes, made	T.	Load 2s.	North America.	Each 20 lbs.
Hally Wood.....	T.	" 1s.	New York.	Similar to Ash.
Hayti Wood	H.	Ton 1s.	Cuba.	
Heemetac	T.	Load 1s.	North America.	{ Similar to Cocus Ebony.
Hemlock (Fir).....	T.	" 1s.		
Hickory (Billets)		" 1s.	{ United States & N. America.	{ For Handspikes, Fishing Rods, &c.
Hoops of Wood		" 2s.	{ Holland and Germany.	
Iron Wood	S. B.	" 1s.	New S. Wales.	30 feet to the ton.
" Bark Wood.....	S. B.	" 1s.	Sydney.	{ Species of stringy bark.
Jack Wood	F.	Ton 1s.	East Indies.	Cabinet Work.

* Cedar, 60 feet to the ton at Her Majesty's Dockyards.—B. O., 8th July, 1851.

Description.		How Rated.	Country whence Imported.	Observations.
Jam Wood	F.	Ton 1s.	VanDiemen's Ld.	Furniture purposes
Juniper Wood.....	F.	" 1s.	North America.	"
King Wood	F.	" 1s.	South America.	Cabinet Work.
Knees.....	T.	Load 1s.	Baltic & Bremen.	Ship-building.
Lance Wood, Spars	T.	" 1s.	W. Indies (Cuba)	Gig Shafts, Archery Bows, &c.
Lathwood	"	" 1s.	Baltic & N. Ame.	218 feet to 80 cwts.
Letter Wood.....	F.	Ton 1s.	{ Guiana and the Brazils.	Turnery & Archery Bows.
Lignum Vitæ	H.	" 1s.	West Indies, &c.	Sheaves for Ships' Blocks, &c.
"	H.	" 1s.	Australia.	Turning.
Lime Wood	For T.	Load 1s.	Holland.	
Locust Wood	S. B.	" 1s.	{ N. Ame. and West Indies.	
" Treenails of all sorts	S. B.	" 1s.	{ Honduras, W. Indies, and So. America.	
Log Wood.....	D.	Free.	{ W. Indies, also Central Amer.	Dyeing.
Madagascar Red Wood...	F.	Ton 1s.	Madagascar.	Turning and Cabinet Work.
Maple (Bird's Eye and } Rock)	F.	" 1s.	North America.	Cabinet Work.
Maple (Russian)	F.	" 1s.	Siberia, &c.	"
" (English)			England.	"
Mahogany*	F.	" 1s.	{ West Indies, Honduras, Af- rica, South America, &c.	Honduras Mahogany, about 48 feet to the ton; Cuba, 39 feet do.; St. Domingo, 44½ ft. do.; Gambia, 38 feet do.
Mangrove Wood.....	F.	" 1s.	West Indies.	
Masatihiba Wood	H.	" 1s.	South America.	
Masts.....	T.	Load 1s.	Baltic & N. Ame.	
Mai Wood.....	F.	Ton 1s.	New Zealand.	
Mirie Wood.....	F.	" 1s.	"	
Mora Wood	S. B.	Load 1s.	{ W. Ind., S. Ame. Demerara, and Trinidad.	
" Treenails	S. B.	" 1s.	"	
Mulatta Wood.....			West Indies.	
Myrtle Wood	F.	Ton 1s.		
New Zealand Wood	F.	" 1s.	New Zealand.	
Nicaragua Wood	D.	Free.	Central America.	Dyeing.
Nutmeg Wood.....	F.	Ton 1s.	Brazils (Para).	{ Turning Cabinet Work, Umbrel. & Parasol Sticks.
Ocuges Wood	S. B.	Load 1s.	Cuba.	
Orange Wood	H.	Ton 1s.	West Indies.	
Oars, Prepared, &c.....		Load 2s.	N. & S. America.	
" Barge, Hewn.....		" 1s.	Baltic & N. Ame.	
Oak.....	T.	" 1s.	"	{ 40 to 45 feet to the ton.
"	T.	" 1s.	Italy.	32 feet to the ton.
Olive Wood	F.	Ton 1s.	South America.	{ Is beautifully veined; has an agreeable smell.
Paddock Wood	S. B.	Load 1s.	Australia.	

* Honduras Mahogany, 47 feet to the ton at her Majesty's Dockyards.—B. O., 23rd January, 1845.

Description.		How Rated.	Country whence Imported.	Observations.
Partridge Wood (Brown and Red).....	F.	Ton 1s.	{ The Brazils & West Indies.	{ Turning and Cabinet Work.
Palm Tree (Black, Red, and Brown)	F.	" 1s.	E. & W. Indies.	"
Palm Tree (Prickly Brown)	F.	" 1s.	"	"
Paroba Wood	F.	" 1s.	Rio de Janeiro.	
Pas de Peroba, or Yel- low Wood	F.	" 1s.	Bahia.	
Paddouk Wood	F.	" 1s.	Moulmein.	
Palm Wood	E.	" 1s.	E. & W. Indies.	
Pheasant Wood	F.	" 1s.	{ The Brazils & West Indies.	"
Pitch Pine.....	S. B.	Load 1s.	United States.	
" Plank, under 8 inches thick }	S. B.	" 2s.	"	
Poone Wood	S. B.	" 1s.	East Indies.	
Princes Wood	H.	Ton 1s.	{ West Indies (Jamaica).	{ Turning.
Purple Wood	F.	" 1s.	{ The Brazils & West Indies.	{ Turning, &c.
Putamaco Wood	F.	" 1s.	Bahia.	
Pigeon Wood	H.	" 1s.	West Indies.	
Quassia, &c.....		Free.	South America.	{ Has a bitter taste, and is used in medicine, and by brewers as a sub- stitute for hops.
Queen Wood, or Jucca Wood	H.	Ton 1s.	{ The Brazils & West Indies.	{ Turning, &c.
Red or Guinea Wood.....	D.	Free.	Africa.	{ Is of a very deep red colour.
" Gum Wood	F.	Ton 1s.	Australia.	
" Sanders Wood.....	H.	" 1s.	{ East Indies (Calcutta, &c.)	{ Dyeing & Turning.
Rose Wood	F.	" 1s.	{ The Brazils (Rio de Janeiro and Bahia).	{ Cabinet Work, Turning, &c.
"	F.	" 1s.	Honduras, &c.	"
"	F.	" 1s.	East Indies.	"
Rosetta Wood	F.	" 1s.	"	"
Ramu	F.	" 1s.	New Zealand.	
Sabicu	S. B.	Load 1s.	Cuba.	{ Ship-building, &c. Perfumery and Cabinet Work.
Sandal Wood	F.	Ton 1s.	East Indies.	
Santa Maria Wood.....	F.	" 1s.	Honduras, &c.	
Sapan Wood	D.	Free.	East Indies.	
Sapodilla	H.	Ton 1s.	Honduras.	{ Dyeing. Machinery and Turning.
Sassafras Wood	F.	" 1s.	Moulmein.	
Satin Wood	F.	" 1s.	East Indies.	{ Cabinet Work & Brushmaking.
"	F.	" 1s.	West Indies.	"
Saunders Wood, Red White }	D.	Free.	East India.	
or Yellow	F.	Ton 1s.	West Indies.	
Sebastiano de Arruda ...	F.	" 1s.	Bahia.	
Shovel Hilt.....		Load 2s.		
Sleepers, Saw'n, under 8 inches thick }		" 2s.	{ Russia, Prus- sia, &c.	
Sleepers, Hew'n		" 1s.	"	
Snake Wood.....	F.	Ton 1s.	South America.	
Speckled Wood	F.	" 1s.	"	

Description.		How Rated.	Country whence Imported.	Observations.
Spars	T.	Load 1s.	{ Riga, Norway, Sweden, &c.	
Spokes		" 2s.	Baltic.	
Stringy Bark	T.	Load 1s.	Australia.	
" Treennails...		" 1s.	"	
Sweet Wood.....	F.	Ton 1s.	{ West Coast of Africa.	
" Chesnut.....	F.	" 1s.	Spain & France.	
Staves not exceeding 72 inches long, nor 7 inches in breadth, nor 3½ inches thick		Load 1s.	{ N. & S. Ame- rica, Italy, and the Baltic.	{ Average 40½ feet to the ton.
Staves exceeding any of the above dimensions }		" 2s.	"	
Saul Wood	H.	Ton 1s.	East Indies.	32½ feet to the ton.
Seychelle Wood	F.	" 1s.	Mauritius.	
Semidrie Wood	H.	" 1s.	East Indies.	
Tamarac	T.	Load 1s.	North America.	
Teak	T.	" 1s.	{ East Indies & Africa.	{ African, 37 ft. to the ton; E. India, 44 feet do.
" and Wood for ship-building pur- poses, formerly ad- mitted free	T.	" 1s.		
Toon, a species of Cedar	F.	Ton 1s.	Aracan, Peru.	
Treenails		Load 1s.	{ West Indies & N. America.	{ 1½ lbs. under 2 feet long.
Tuart Wood.....	S. B.	" 1s.	Swan River.	Ship-building.
Tulip Wood	F.	Ton 1s.	South America.	Cabinet Work, &c.
Tartara	F.	" 1s.	New Zealand.	
Veneers		Free.	South America.	{ Formerly charg- ed as " Goods Manufactured."
Vinhatico Wood	F.	Ton 1s.	"	
Violet Wood	F.	" 1s.	"	
Wainscot Logs	T.	Load 1s.	Riga & Memel.	40 feet to the ton.
Walnut Wood, except Gun Stocks	F.	Ton 1s.	{ Italy, Germany Spain, & North America.	"
Yaba Wood	S. B.	Load 1s.	Cuba.	Ship building
Yara Wood	S. B.	" 1s.	Swan River.	"
Yacca Wood.....	F.	Ton 1s.	West Indies.	
Yew Tree	H.	" 1s.	Spain.	{ Archery Bows and Turning.
Zebra Wood	F.	" 1s.	The Brazils.	{ Cabinet Work and Turning.
Furniture and Hard Woods unenumerated (except Veneers), not being Ash, Beech, Birch, Elm, Oak, and Wainscot		Load 1s.		
Wood, hewn, unenum- erated		" 1s.		23 Vict., cap. 22.

GENERAL OBSERVATIONS.

In all cases in which the merchant's specification, or copies of bills of lading, may be furnished with the entries for such Wood Goods as are allowed to be delivered on the merchant's specification, the tidewater on board the importing vessel may fill up and sign the lighter notes, and release the barges, with the exception of the last, which is to be cleared by the wood farm officer, but not until the duties on the goods shall have been paid and the accounts adjusted. When deals and battens are landed and assorted in the docks in London or other ports, where the returns from the Dock Companies govern the payment of freight, dock charges, and the sale of the goods, the total number of pieces comprised in the cargo, and the aggregate of the St. Petersburg standard, as reduced by the Dock Companies for payment of freight, dock charges, and for sale, be received as the basis for ascertaining the cubical content of the cargo.

The acceptance of the merchant's specification, or Dock Companies' returns, as the basis on which the duties chargeable on Wood Goods are to be calculated, will not only afford relief to the merchant, but be productive of considerable facilities in discharge of the importing vessel. The Board feel, however, that they would not be justified in dispensing altogether with the means of testing the accuracy of those documents, and they therefore deem it proper to require that the original bills of lading be exhibited to the proper officers at the time of the passing of the prime entries, except as respects deals and battens delivered according to the Dock Companies' returns, in order that an opportunity may be afforded for comparing the documents prior to the delivery of goods.

FOREIGN WEIGHTS AND MEASURES.

Table of the Weights used in the principal Foreign Places of Commerce with their equivalent Weights in Pounds Avoirdupois.

Names of Places.	Foreign Weights.	Equal to 100 lb. avoirdupois.
Alexandria . .	1 cantaro of 100 rottoli	101-84
Amsterdam . .	100 ponden of 1000 wigtjes	220-48
Ancona	100 lb. of 12 oz.	72-93
Antwerp	100 kilogrammes of 1000 grammes	220-48
Athens	1 cantaro of 40 okes	113-15
Augsburg	100 lb. of 32 loth	104-21
Barcelona	100 lb. of 12 oz.	88-76
Basle	100 lb. of 32 loth	108-57
Berlin	ditto	103-12
Bologna	100 lb. of 12 oz.	79-80
Bremen	100 lb. of 32 loth	109-93
Brussels	as Antwerp	
Cagliari	1 cantaro of 150 lb.	134-44
Calcutta	1 factory maund	74-66
	1 bazar maund	82-13
Canton	1 pecul of 100 catties	133-33
Christiania	100 lb. of 32 lod	110-29
Constantinople . .	1 cantaro of 44 okes	124-46
Copenhagen	100 lb. of 32 loth	110-29
Corfu	1 centinajo of 100 lb.	100-00
Dantzic	100 lb. of 32 loth	103-12
Frankfort, A.M. . .	ditto	103-17
Geneva	100 lb. of 15 oz.	101-21
Genoa	100 lb. of 12 oz.	69-85
Hamburg	100 lb. of 32 loth	106-79
Hanover	ditto	103-12
Leghorn	100 lb. of 12 oz.	74-66
Lisbon	100 lb. of 16 oz.	70-59
Lubeck	100 lb. of 32 loth	106-87
Madrid	100 lb. of 16 oz.	101-44
Malta	1 cantaro of 100 rottoli	175-04
Messina	100 lb. of 12 oz.	70-02
Milan	100 lb. or chilogramme	220-48
Munich	100 lb. of 32 loth	123-47

Table of the Weights used in the principal Foreign Places of Commerce, with their Equivalent Weights in Pounds Avoirdupois (continued).

Names of Places.	Foreign Weights.	Equal to 100 lb. avoirdupois.
Naples . . .	100 lb. of 12 oz.	72·72
	1 cantaro of 160 rottoli	196·45
Paris	100 kilogrammes	220·48
Petersburg . .	1 pood of 40 lb.	36·10
Ragusa	100 lb. Vienna weight	123·47
Rome	100 lb. of 12 oz.	74·77
Smyrna	1 cantaro of 45 okes	127·29
Stockholm . .	100 lb. victualie weight	93·65
Turin	100 chilogramme	220·48
Venice	100 lb. peso grosso	105·17
	100 lb. peso sottile	66·42
Vienna	100 lb. of 32 loth	123·47

REMARKS.

Alexandria.—The Egyptian weights are very nearly the same as the Turkish weights, but the cantaro is only 36 okes, and therefore 11 Egyptian cantari are nearly equal to 9 cantari of Constantinople. N.B.—The weights are now the same throughout Egypt, and it is usual to reckon the rottoli as 1 lb. avoirdupois.

Amsterdam.—The weights of the kingdom of the Netherlands are formed on the models of those of France; the pond being equal to the kilogramme, and the wigtle to the gramme.

Ancona.—The Roman weights are used by the government throughout the Papal territories.

Antwerp.—The Belgian weights are the same as the French weights.

Athens.—This estimate of the cantaro is made from the weight of the Turkish oke; but it is more general to reckon it as equal to the English cwt. or 112 lb. avoirdupois.

Augsburg.—There is another centner for coarse and heavy goods, which is equal to 108·41 lb. avoirdupois; and this difference of weights, like that of the troy and avoirdupois weights of this country, is very common in the states of Germany.

Barcelona.—The Catalan quintal contains 4 arrobas, each of 26 Catalanian lb., and is reckoned equal to 91 lb. of Madrid, or 92·31 lb. avoirdupois.

Basle or Basel.—Silk and all goods sold by retail are weighed by a lighter weight, 21 lb. of which weight are equal to 20 commercial weight.

Berlin.—The Prussian centner contains 110 Prussian lb. or 113·43 lb. avoirdupois.

N.B.—The weights are the same throughout the Prussian dominions.

Bologna (see Ancona).—It may be here remarked that in most places of Italy, except in the capitals, other local weights are used than the official weights of the country, but exact estimations of scarcely any of them have as yet been made.

Bremen.—100 lb. commercial weight make 106 lb. retail weight.

Calcutta.—The bazar maund is reckoned equal to the Indian maund, by which duties are paid; but the latter is exactly 82 2-7th lb. avoirdupois. 100 bazar maunds are equal to 110 factory maunds, and 3 factory maunds are equal to 2 cwt. English.

Canton.—The catty is divided into 16 taels. 3 peculs are equal to 400 lb. avoirdupois; 84 catties to 1 cwt. English; and 12 taels to 1 lb. avoirdupois.

Christiana.—The weights of this place, as well as those of other places in Norway, are the same as those of Denmark.

- Constantinople.—The cantaro is also divided into 100 rottoli, each of 176 drams; the dram is the element of the Turkish weights, and is equal to 48½ grains troy. N.B.—The steelyard is almost universally employed throughout the East for the weighing of goods.
- Copenhagen.—The Danish lispond is 16 lb., and 20 lisponds make 1 shippound.
- Corfu.—In Corfu, Zante, Cephalonia, and the other Ionian Islands, the English avoirdupois pound has been established as the legal weight. The *migliajo* is 1000 lb.
- Cagliari.—The cantaro here given is that of the island of Sardinia, but in Cagliari another cantaro of 104 Sardinian lb. is also used.
- Dantzic.—See Berlin.
- Frankfort-on-the-Maine.—There is a heavy weight, as before observed (see Augsburg), used here, 100 lb. of which are equal to 111·42 lb. avoirdupois. N.B.—The Zollverein centner of 50 kilogrammes (110·24 lb. avoirdupois) is used in all the states of the German Customs Union, for the estimation of duties.
- Geneva.—The French weights are also used here.
- Genoa.—The weight called *peso grosso* has been abolished.
- Hamburg.—The shippound is 20 lisponds, each of 14 Hamburg lb. N.B.—The weights of Altona, in the Danish territories, are the same as those of Hamburg.
- Hanover.—The Prussian weights have lately been introduced into the kingdom of Hanover.
- Leghorn.—The weights of this place are those of Florence and other places in the grand duchy of Tuscany.
- Lisbon.—The Portuguese *arroba* contains 32 Portuguese lb. The quintal of 4 *arrobas* contains therefore 128 Portuguese lb.
- N.B.—The Brazilian weights are the same as those of Portugal.
- Lubeck.—There is very slight difference between the weights of Lubeck and those of Hamburg.
- Madrid.—The weights of Madrid, called Castilian weights, are the legal weights of this kingdom, and of the Spanish colonies and settlements in Asia and America.
- Malta.—The Maltese weights are those of Sicily. N.B.—4 rottoli are reckoned exactly equal to 7 lb. avoirdupois.
- Messina.—The Sicilian rottoli is 2½ Sicilian lb.
- Milan.—The chilogramma, the French kilogramme, is called also the *libbra nuova* throughout Lombardo-Veneto.
- Munich or Munchen.—The Bavarian centner contains 5 stein or stones, each of 20 Bavarian lb.
- Naples.—The cantaro of 100 rottoli is sometimes called the cantaro *loro* or coarse cantaro.
- Paris.—Since the year 1840 no other weight can be legally used throughout France than the kilogramme, with its multiples and parts.
- Petersburg.—10 Russian lb. are usually reckoned exactly equal to 9 lb. avoirdupois. The *berkowitz* is 10 poods, or 400 Russian lb.
- Ragusa.—Venetian weights are also used for country produce, and Turkish weights, reckoning the oke at 2½ Vienna lb., for dealings with Turkey.
- Rome.—100 Roman lb. make 1 cantaro sottile.
- Smyna.—The cantaro is of various numbers of okes, according to the things weighed, and the places where it is used; but there is a little variation in the weight of the oke in all parts of the Ottoman empire.
- Stockholm.—Besides the proper commercial weight of Sweden, called *victualievigt*, other weights are used for particular purposes, the principal being that called *stapelstad-vigt* (also iron weight), the pound of which is 4·6ths of the victualie pound.
- Turin.—See Milan.
- Venice.—The weights called *peso grosso* and *peso sottile* are becoming out of use, being superseded by the chilogramma or *libbra nuova*, which is the government weight.
- Vienna.—The Austrian or Vienna weight is in Trieste called *funti* weight, from the German word *pfund* or pound.

Table of the Liquid Measures of the following Commercial Places, with their Contents in Imperial Gallons.

Places.	Measures.	Imperial Gallons.
Amsterdam . .	1 vat of 100 kan	22-01
Ancona . . .	100 boccali	39-39
Antwerp . . .	10 boisseaux of 10 litrons	22-01
Berlin	100 Prussian quarts	25-20
Bremen	100 stubchen	69-81
Cadiz	100 cantáras or arrobas	355-81
Cape of Good Hope	The leaguer of 240 stoops	128-12
Christiana . .	100 pots	21-25
Copenhagen . .	100 pots	21-25
Corfu	100 galoni	100-00
Gallipoli . . .	The salma of oil of 16 staji	34-32
Genoa	The barile of 90 amoli	17-50
Hamburg . . .	100 viertels	159-56
Leghorn	100 fiaschi	199-31
Lisbon	100 almudes	364-07
Malta	The barile of 38 quartucci	9-35
	The caffiso of 16 do. (oil)	4-50
Marseilles . .	100 litres	22-01
Messina	The tonna of 12 Sicilian barile	93-00
	The cantaro of oil is 100 rottoli	
Naples	The barile of 60 caraffe	9-50
	The salma of oil, about	36-00
Oporto	100 almudes	592-82
Petersburg . .	100 vedros	270-50
Rio de Janeiro .	100 medidas	59-50
Stockholm . .	100 kanna	57-60
Trieste	The orna of oil of 100 lbs. about	14-29
Venice	100 boccali	27-27
Vienna	100 mass	30-82

REMARKS.

As general observations on foreign liquid measures, it may be noticed that they are usually more regular than the dry measures; that in most of the wine and oil producing countries the deliveries to merchants are, especially for the latter, more frequently by weight than by measure; and that in most of the Eastern countries weight only is used, even in minor transactions, except in the sale of imported spirits, when the English gallon, meaning the late wine gallon of this country, is commonly used.

Table of Commercial Measures of Length for the following Places, with their Equivalent Lengths in Imperial Yards.

Places.	Measures.	Imperial Yards.
Alexandria . .	100 pikes, about	75·00
Amsterdam . .	100 ells	109·36
Ancona . . .	100 canne of 8 palmi	217·60
Antwerp . . .	100 metres	109·36
Athens . . .	100 pichi, about	75·00
Berlin . . .	100 ells	72·94
Bremen . . .	100 ells	63·34
Cadiz . . .	100 varas (<i>Castilian</i>)	92·73
Calcutta . . .	100 guz, about	100·00
Canton . . .	100 corids	40·62
Cape of Good Hope	100 Rhyndland ells	77·25
Christiana . .	100 ells	68·64
Constantinople .	100 pikes, about	75·00
Copenhagen . .	100 ells	68·64
Corfu . . .	100 yards (<i>English</i>)	100·00
Genoa . . .	100 canne	271·22
Hamburg . . .	100 ells	62·66
Leghorn . . .	100 braccia	65·83
Lisbon . . .	100 cavodos	68·63
Malta . . .	100 caune of 8 palmi	288·89
Marseilles . .	100 metres (<i>all France</i>)	109·36
Messina . . .	100 canne of 8 palmi	212·47
Naples . . .	100 do.	289·32
Petersburg . .	100 arshines	77·75
Rio de Janeiro .	100 varas, about	120·00
Stockholm . .	100 ells	64·94
Trieste . . .	100 ells, woollen measure	76·13
	100 do. silk do.	72·33
Venice . . .	100 braccia, woollen measure	74·47
	100 do. silk do.	69·81
Vienna . . .	100 ells	85·66

REMARKS.

Besides commercial measures of length, there are, in all countries, various other long measures, used for particular purposes. It is also to be observed that, except the metre of France, which is also used in the Netherlands, Belgium, and, partly for commercial purposes and generally for government purposes, in the Sardinian States, Lombardo-Venetia, other parts of Italy, Egypt, &c., no other measure has been compared with the English yard, with such precision as to warrant any great reliance being placed on their exact relations.

A Table of Corn Measures for the following principal Commercial Ports, with their Equivalent Contents in Imperial Quarters.

Places.	Measures.	Imperial Quarters.
Alexandria . .	100 ardehs (<i>all Egypt</i>)	63·00
Amsterdam . .	The last of 30 mudden	10·32
Ancona . . .	100 rubbie	98·31
Antwerp . . .	The last of 30 hectolitres	10·32
Athens	100 kila	11·44
Barcelona . . .	100 cuarteras	24·87
Bilboa	100 fanegas	20·60
Bremen	The last of 40 scheffels	9·80
Cadiz	100 fanegas	19·43
Cape of Good Hope	100 muids of 4 schepels	37·12
Christiana . . .	100 toende (<i>see also Copenhagen</i>)	47·83
Civita Vecchia . .	100 rubbie (<i>Roman</i>)	94·21
Constantinople . .	100 killows	12·30
Copenhagen . . .	The last of 12 toende	5·74
Corfu	100 chilos (<i>imp. bushels</i>)	12·50
Dantzic	The last of 72 scheffels (<i>Wheat</i>)	13·61
	ditto 48 ditto (<i>Oats or Barley</i>)	9·07
Elbing	100 scheffels (<i>see also Dantzic</i>)	18·90
Emden	The last of 16 maltern	10·87
Genoa	100 mine of 4 stari	39·31
Hamburg	The last of 30 scheffels (<i>Wheat</i>)	10·87
	ditto 20 ditto (<i>Oats or Barley</i>)	7·25
Leghorn	100 sacchi	25·14
Lisbon	100 alquieres	4·64
Lubec	Last of 96 scheffels (<i>Wheat</i>)	11·00
	ditto (<i>Oats</i>)	13·62
Malta	100 salme	98·61
Marseilles . . .	100 hectolitres (<i>all France</i>)	34·39
Messina	100 salme of 16 tomoli	95·19
Naples	100 tomoli	19·00
Oporto	100 alquieres	5·72
Odessa & Petersburg	100 chetverts	72·12
Riga	The last of 48 loofs (<i>Wheat</i>)	11·25
	ditto 45 ditto (<i>Rye</i>)	10·50
	ditto 60 ditto (<i>Oats</i>)	14·00
Rio de Janeiro . .	100 alquieres	14·00
Rostock	The last of 96 scheffels	12·84
Smyrna	100 killows	19·70
Stockholm . . .	100 tunna (<i>Wheat</i>)	56·68
	ditto (<i>Malt</i>)	59·83
	ditto (<i>common measure</i>)	50·38
Trieste	100 stari	28·41
Venice	100 staji	28·65
	100 mine	34·39
Vienna	100 metzen	21·15

ASSESSMENT OF SPIRITS AND WINES.

The duties on spirits and wines are levied on quantity and strength conjointly.

The quantity in bottles and similar vessels is ascertained by measurement of their contents, and in casks by gauging—a branch of geometry or mensuration which determines the capacity of hollow bodies. The first of these processes calls for no special remark; with regard to the second, although it would be beyond the scope and intention of this work to repeat the detailed instructions which are promulgated at length in official books, a few general observations upon the substance and form of casks, and also upon the principles by which the strength of spirits is ascertained, may be found useful. As respects substance, if the interior of the cask or other vessel were accessible, the gauger's admeasurements would of course be internal; but as access to the interior is closed, except at the tap or bung-hole, they are necessarily external, an allowance or deduction being made for the substance of the cask. It would be comparatively easy to make this allowance if the intervening substance were of an invariable or uniform thickness; but as the very opposite is generally the rule, the most careful examination and experienced judgment—and occasionally even experimental means—are requisite to determine the uncertainty. As regards form, the computations of the gauger are not made with the pen *seriatim*, and according to every variety of shape—a proceeding which would be too long and intricate for practical purposes, as well as liable to clerical errors—but by a scale calculated upon a fixed fundamental figure, any departure from which in the cask under examination has also to be rectified or compensated by certain additions to or deductions from the actual dimensions.

The changes and combinations of substance and form are infinite, and it is therefore impossible to give absolute directions to meet every variety. Any table or scale of allowances must always be subject to the judgment and

experience of the gauger : as his guide, only *quantum valeat*, it might otherwise be just as likely to mislead him; and the experienced officer entertains a wholesome distrust of appearances when he finds how often they are made the means of deceiving or over-reaching him. It will therefore be not infrequently found advisable to bore the cask in one or more places in the quarters and heads. This will seldom fail to detect any internal irregularity causing error or incertitude, and should never fail to lead to the discovery of any means of deception beyond the range of ordinary examination. Should the question, however, remain unsettled, recourse should be had to actual measurement by the standard gallon measure—the ultimate and only infallible test of accurate gauging; and every opportunity of applying it, if only as a corrective even, should be availed of, consistently with the despatch of business.

The object in view is to obtain an account of the quantity in the most convenient and expeditious way; and although gauging recommends itself by its practical merits for this purpose wherever it can be advantageously applied, still it is not infallible, and to refuse in cases of doubt or dispute to submit it to comparison with the measure it should represent, and was intended to ascertain, and which remains the rule in every other case, would be unreasonable. The expense and loss of time, together with the possible deterioration to which it exposes delicate and valuable wine, will always operate as a sufficient check upon any abuse of it by the merchant.

The first step in gauging exhausts the difficulties, so that when the “content” is settled, further progress is comparatively simple and certain, and the “ullage,” as the quantity contained is technically termed, can be charged from that point to the fraction of a gallon. Charging to a fraction, however, as a rule, is confined to spirits, chiefly to put them on the same footing as British spirits.

The means of ascertaining quantity are the same both for spirits and wines, but the strength is arrived at in a way peculiar to each, being direct in the one and indirect in the other.

The spirits of commerce are a mixture of water and alcohol in varying proportions. The first of these ingredients—water—is of no account in itself, being merely the

vehicle for the alcohol upon which the various strengths and value of the spirits depend. Estimating the strength is, therefore, equivalent in fact to estimating the amount of alcohol in the mixture; but such a calculation must proceed from a fixed point or standard of a certain value. Either the water or the alcohol itself would appear convenient for this purpose, but these points were probably considered too remote; and there are other objections, against the latter in particular. A mixture of the two, therefore, consisting of nearly equal proportions, and thus resembling ordinary spirits, was fixed upon as the standard, or "proof spirit."

It is defined by Act of Parliament as 12-13ths of the weight of water at 51° Fahrenheit, because the specific gravity or weight of water and alcohol being different, the former heavier than the latter, the proportions of each ingredient can be inferred with certainty from a comparison between the weight of the mixture and that of pure water. On this principle, that every proportion of alcohol and water has a certain specific gravity, the Inland Revenue estimate proof spirits without the necessity of gauging, and a method so simple and accurate would no doubt have been generally adopted if the net weighing of foreign spirits were practicable. Gauging or measuring, therefore, has to be supplemented by other means to adjust the liquid quantity to the standard, and for this purpose advantage is taken of another quality which corresponds with, and is dependent upon, specific gravity, viz., the density, according to which a fluid has greater or less ability to sustain a floating body. Upon this principle is constructed the hydrometer, which by its buoyancy indicates the degree of density and corresponding specific gravity from which to calculate the relation the spirit bears to the strength of the standard. The rate per cent. at which it is found to exceed or fall short of the strength of proof spirit is called over or under proof (O. P. or U. P.), and an increase or reduction of the liquid quantity is made in proportion, so as to bring it into correspondence with the legal charge per proof gallon.

Before the introduction of the hydrometer, by Clarke, in 1761, and even after that period, spirits were charged under two denominations only, as "single" or "double"—the former comprising all spirits at or below proof, and the latter all such as were over proof. But the subject

was then imperfectly understood, and the term "proof" had no real significance, being rudely estimated in various primitive and inaccurate ways. The most common of these methods was termed "Phial-pouring" or "Bubble proof," from the crown of bubbles formed on the surface of spirits shaken in a phial, which were held to afford indications of its strength. Amongst other methods were the following:—Dropping oil into the spirit, the sinking or floating of the oil denoted over or under proof spirits; burning a measured quantity, when, should the unconsumed remainder be less than half the original quantity, the spirit was pronounced over proof, and *vice versa*; pouring a small quantity of spirit on gunpowder and setting it on fire, when, if the gunpowder ignited, the spirit was over proof, but if not, it was under-proof. These and similar fallacious appliances have been superseded by the hydrometer, which, in careful hands, indicates the strength with the greatest accuracy according to its degree, so that the duty on any quantity can be adjusted to the standard with the utmost nicety.

The full value of this delicate instrument, however, was not realized all at once. For many years after its introduction, the legal charge upon two denominations only of spirits continued as at first, then the "single" or "proof spirit" came to be surcharged with its proportion of o. p.; but it was not until 1845 that a corresponding reduction was made for the u. p. so as to regulate the duty equally upon all spirits by the standard.

The hydrometer can be directly applied only when the spirits under trial contain no other ingredient to interfere with its proper action, or when the amount of these is so inconsiderable as to do so only in an immaterial degree. Simple colouring, or even the slight sweetening sometimes found in pale brandy or Geneva does not derange it, beyond 3 per cent., which is held to be compensated by the difference between the foreign and British spirit duty. But when the amount of sweetening or other matters is sufficient to pervert its action, one of two courses only is open—either to dispense with the hydrometer entirely and substitute a fixed duty sufficient to secure the Revenue, or to separate the spirit from the disturbing agents contained in it before subjecting it to trial. The first of these is the

rule as regards cordials and sweetened or mixed spirits generally, but it was thought more expedient to follow the second with respect to wine, which is in reality only a low spirit, together with sweetening, flavouring, and other matter in indefinite proportions.

The separation of these constituents is effected by means of distillation in a simple apparatus adapted for Revenue purposes, the whole process occupying only a few minutes, after which the spirit is estimated in the usual way.

Up to the year 1853 wine, and everything under that denomination, was admitted at a fixed duty, irrespective of strength; at that period, however, a Treasury order limited the strength of all wine to 33 per cent. of proof spirit. In process of time it was found that although this was a *maximum* sufficient for the lighter and more delicate wines, it fell considerably short of the strength of a majority of those in more general consumption; the limit was therefore advanced in 1857 to 40 per cent. for foreign wine. But there is a certain relation between spirit and wine which cannot be ignored or passed over, and it became a policy both of justice and equity to adjust the duties upon each accordingly. With this view, an entirely new system was inaugurated in 1861, and the wine duties were levied upon four grades or rates within 45 degrees, to which point the legal strength for wine was still further advanced; bottled wines paying the penultimate highest rate. This scale was modified in the present year, when the grades were reduced to two within 42 degrees—bottled wine paying the higher—all wines (whether in cask or bottle) being liable to an additional charge per degree, if found to exceed that strength, but without limitation as heretofore. This scale is intended to admit at the lowest rate of duty all natural wine which (with a single exception) has not hitherto been found to exceed 26 degrees, and to charge in addition a fair share of duty upon the adventitious spirit to which any greater strength is owing.

The duties both on wine and spirits prior to 1861 discriminated between foreign and colonial produce in favour of the latter; but that distinction is now abolished, and the designations Foreign and Colonial no longer imply higher and lower duties.

EXAMINATION AT IMPORTATION.

In Casks.—As the allowances made by the gauger will depend on the variety of figure and substance of the casks, it is of the greatest importance that they be so systematically ranged in tiers according to size and entry as to afford a ready means of comparison with each other in the course of gauging. This not only acts as a check against casual errors, but facilitates despatch. After seeing that they are regularly placed, bung up and bilge free, so as to allow the free use of the gauging instruments, as well as a sufficient passage between the tiers, and that the front heads of each line face in one direction, the next duty is to take care that they are properly marked and numbered consecutively, before proceeding to gauge them, according to the instructions. The gauger is also responsible for the proper drawing and labelling of the samples which are taken for the Crown, except when an officer has been specially charged with this duty. The selection of wine samples for testing rests with the inspector; but it is the duty of the gauger also to assist by directing attention to any peculiarity he may discover in the course of his examination, as well as to any discrepancy afterwards between the rate entered and that certified by the Laboratory officers, so that no time may be lost in testing further, or in calling the merchant to account for it. Wine is charged to an integral gallon, both in the content and ullage, except in case of octaves or lesser casks, which are charged to half a gallon. Spirits are charged to an integral gallon in the content, and to 5-10ths in ullages above 40 gallons, and 2-10ths in ullages of 40 and under. The samples are tried and recorded in detail at the proof-room, the strength per cent. is transferred by the gauger from the proof to the landing book, and charged, as well as the ultimate proof quantity, to the tenth of a gallon.

In Bottles.—The contents of each case are to be turned out and counted, and any deficiency or breakage noted and examined. Evidence of the latter should be sought in the condition of the packing and the stains which ought to appear, particularly when the liquor is coloured. It is usual to supply any vacancies from the last case or cases of a lot, so as to confine them to one point. In wine the bottles are usually charged—magnums 3, quarts 6, and pints 12 to a gallon. Should it be necessary to open a bottle, when there is good reason to suspect that the contents differ from the entry, it is only to be done in presence of the merchant and a superior officer, and the fact, with the cause and result of the examination, noted in the landing book. The wine is finally charged to a third, a sixth, or a twelfth part of a gallon, according to the bottles. In spirits an average bottle is to be selected from one in ten cases, and its measurement to a quarter of a gill taken, and the strength tried and recorded in detail at the proof-room. The measurement and strength per cent. are to be transferred by the gauger to the landing book, and if found uniform, each lot is to be made up accordingly; but should there be any difference in the strengths, a bottle from each case of the lot is to be tried and measured. The contents of each case are to be charged to a gill, any fraction of 5-10ths or less to be rejected, but charged as a gill when exceeding that quantity in the proof gallons; and any fraction less than a whole gill to be disregarded in the liquid.

RACKING AND VATTING

Are analogous terms to a certain extent, but differ in several material points. Racking is simply the drawing off the contents of one or more casks for subdivision or separation from the lees; vating is the collection of these into one vessel. The one operation does not alter the original character, but the other may result in a blended wine or spirit admissible to home consumption, or in a mixed article "for exportation only," according as the vat is composed of one, or of more than one sort. The two latter lose all their original characteristics, and are treated in every respect as a new importation; but if confined to one mark, can be returned to the original account with any alteration of package that may be desired. The one operation may be carried on in any approved place of deposit, the other only in an apartment specially approved and devoted to the purpose on the premises. Mixing and blending, however, if effected without a vat, is permitted in any approved warehouse for the goods. In case of blending or mixing, the law requires the removal of the original brands, and the word "mixed" to be legibly and indelibly marked on the new packages in the latter case; but in either, the merchant is at liberty to substitute his own brand. Both "vating" and "racking" are terms of too general meaning to stand alone, and should always be further distinguished by the addition of the conjoined operation, such as "vating and mixing," "blending," "fortifying," or "reducing," as the case may be. In all cases the letter V, with its rotation number, is to be borne by the new packages, and noted in the account returned to the warehouse officers. The racking or subdivision of spirits is confined to quantities of 20 gallons and upwards, and of wine (London and Liverpool) to quarter casks for home consumption, and to octaves if for exportation; any remaining surplus quantities less than these must be duty paid at the time. Racking for stores, or for the purpose of filling up, are the only exceptions to this rule. Racking spirits for exportation under special circumstances into 10 gallons is provided for by the regulations; and should it be desirable or necessary to draw off wine into smaller packages for foreign markets, the Board affords every reasonable facility upon special application.

RE-EXAMINATION.—All goods require to be examined at landing, in verification of the entry; but by law a further examination of spirits and wines must be made for the duties, which are chargeable only on the quantity delivered, provided the difference between that and the quantity at landing can be satisfactorily accounted for as having arisen from natural causes, viz., absorption and evaporation; but if from any other cause, such as leakage, or accident of any kind, the Board alone can remit the duties on special application, and proof of the loss. Losses from natural causes depend chiefly on the atmosphere of the place where the cask is deposited. If dry and warm, the deficiency will appear principally on the liquid; if moist, it will preponderate on the strength, while the liquid may even acquire an increase of bulk in extreme cases. Racking will also aggravate these losses, upon the liquid when a dry cask is used, and on the strength where the cask has been washed. But the rate of ordinary loss in any warehouse or vault can be so readily ascertained by a little observation, that an intelligent officer should always be able to discriminate between natural and excessive deficiency, and determine the extent of the latter.

Spirits in bottle are not re-examined, except at the request of the merchant, seeing they are not subject to natural loss; but *in casks* it is carefully made both in quantity and strength.

Wine in bottles, for the same reason, undergoes no further examination, and *in casks* it is confined to the liquid, unless the merchant should take exception to its rating, and require it to be re-tested also; at landing although one sample of wine may govern several others, or even a whole lot, the result of a re-test is confined to the individual sample.

Bottling in bond for exportation is allowed by law only in reputed quart or pint bottles. The Treasury have extended this permission to imperial quarts or pints, and to half-pints on special application to the Board. Perfumed spirits are allowed in bottles of not less content than a gill, which the Board have lowered to a quarter of a gill. Bottling can be carried on only in places approved for and appropriated to that purpose, and under the superintendence of the proper officers, who are frequently to measure the bottles; the fairest and most accurate way of doing this is by emptying six bottles into a gallon measure, the quantity further required to fill up the measure being the quantity less than a gallon (taken to the quarter of a gill) contained in six bottles, and *vice versa* when the contents exceed the gallon. The bottles must be packed in cases, containing not less than a dozen reputed quarts, or a quantity equal thereto, the marks on the casks being re-produced on the packages.

Duty may be paid on any surplus remaining in the casks, whether of spirits or wine, and the latter may be racked from the lees for that purpose, the lees being destroyed; but should the remainder be upwards of 20 gals. of spirits, or an octave of the wine, it may, should the merchant prefer, be returned to the general warehouse, and brought in as a cask in the new account.

REDUCING is the lowering the strength of spirits in bond for exportation. There is the peculiarity in this operation, that the aggregate of any two quantities of alcohol and water combined, is not equivalent to its arithmetical expression; 2 and 2 do not make 4, but always something less. In consequence of their different densities, there is always a certain amount of condensation, or contraction of the joint volume of the mixture, in the ratio of the strength of the spirits and the proportion of water added to it.

This contraction is greatest, or about 3.75 per cent., when the proportions of the water and alcohol are nearly equal, falling to about 1.50 per cent. as these proportions vary. In the usual operations in bond, where spirit from 80 to 60 per cent. is reduced to proof, the condensation will not be less than 1, nor more than 2 per cent.

This should not, however, materially affect the proof quantity, because the hydrometer is constructed with a view to correct the variation, which it does very nearly. There is also, as in all chemical combinations, a considerable evolution of heat generated by the process of mixture. This causes a certain expansion which further interferes with the exact estimate of the bulk of the liquid; and although the hydrometer takes this variation also into account, it avoids complication and secures accuracy, to take the examinations both before and after the operation, under as nearly as possible the same conditions as to temperature. In order to establish a perfect check upon the proceedings, the quantity of water used should be

carefully ascertained and noted; it will otherwise be difficult to determine with any certainty the quantity which should be afterwards produced.

FORTIFYING is the reverse of the last operation, having for its object to raise the strength of wine in bond by the addition of spirit, either to check fermentation or to make it more marketable, by suiting the popular taste for strong wines. Although wine may be imported of any degree of strength, fortifying it in bond is restricted to 10 per cent. of spirits and 40 per cent. of strength.

The 10 per cent. may be added with the ordinary permission of the warehouse officers; and should the wine be still within 40 per cent., and further fortification judged requisite or necessary, the Board allow it, on special application, and upon being satisfied that it is still within the prescribed strength, and requires the addition; but under all circumstances the responsibility of fortifying only within the 40 per cent. rests with the merchant. Although the very opposite of reducing, this operation has in common with it the peculiarity that its actual results do not apparently agree with the arithmetical—that 10 added to 30 do not make 40 per cent. of strength; but this arises out of a misconception. Ten galls. of proof spirit added to 100 galls. of wine, by raising the bulk to 110, would reduce the 10 to a percentage of only 9, and of this 9 the only real addition would be what remained after deducting the progressive strength of the bulk it was added to, or about 6 parts; in fact, wine at 30 would require 16.5 of proof spirit to bring it to 40 per cent. The following scale of additions may be useful:—

In order to raise it to 40 per cent.,

Wine at 16 degrees requires		40	per cent. proof spirit.	
"	17	"	38.5	"
"	18	"	36.5	"
"	19	"	35	"
"	20	"	33	"
"	21	"	31	"
"	22	"	29.5	"
"	23	"	28	"
"	24	"	26.25	"
"	25	"	25	"
"	26	"	23.25	"
"	27	"	21.75	"
"	28	"	20.25	"
"	29	"	19	"
"	30	"	16.5	"
"	31	"	14.5	"
"	32	"	12.5	"
"	33	"	11	"
"	34	"	9.5	"
"	35	"	8	"
"	36	"	6	"
"	37	"	5	"
"	38	"	3.5	"
"	39	"	1.5	"
"	40	"	0	"

Fortified wine should be carefully and thoroughly mixed before being sampled for testing.

It is the invariable rule that wines and spirits shall be examined before

any operation upon them in warehouse is allowed to be proceeded with; that their exact quantities and condition at the time be ascertained and recorded, with any remarks or memoranda affecting the settlement of account. This will dispense with the necessity of overlooking them throughout their course, during which the officer may be otherwise employed, and it will thus be competent for him or any other officer to pronounce on the evidence of the documents alone, whether the proper quantities are produced afterwards.

Annexed are all existing orders having reference to spirits and wines:—

SPIRITS.—British and foreign spirits may be racked in casks of 10 gallons for exportation to Mexico, Chili, and Peru.—G. O., Dec. 22, 1827; B. O., 27th March, 1849; and G. O., No. 93, 1858.

" *British*, exceeding one gallon in quantity, may not be removed from one place to another in the United Kingdom without a permit or certificate, under a penalty of £100.—23 & 24 Vict., cap. 114.

" British rectified spirits, not sweetened or mixed, may be deposited in Customs' bonding warehouse, and mixed with foreign spirits for ships' stores.—B. M., 16th June, 1849.

" warehoused, allowed to be sweetened with white syrup refined in bond instead of sugar, the proportion being 100 cwt. of syrup in lieu of 75 cwt. of refined sugar.—B. M., 9th April, 1853.

" *Samples of Bonded British Spirits—Removal of, between England and Scotland and Ireland respectively.* The case or package to be taped and secured with the official seal, and entered as samples in the transire. A despatch, with full particulars, and stating whether they be first or second samples, to be forwarded to the port of destination; and a letter to the collector of Inland Revenue, at the port of removal, apprising him that the samples have been so removed.—G. O., No. 33, 1852. Extended to *samples of British spirits* on removal from the Customs' bonded warehouses, between Scotland and England, and such samples may likewise be removed by railroad.—G. O., No. 48, 1852.

" *One sample from each cask of British Spirits* deposited in bond for fortifying wines may be allowed, if the merchant consent to forego the sample allowed upon exportation.—B. M., May, 1856.

" *foreign*, in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O., 30th Dec., 1833.

" imported in casks *under the legal size* may be entered by special permission of the Board, provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and proof be made by such person, and not by an agent.—B. M., 11th July, 1826.

" *for exportation* may be racked into casks of 10 gallons each, for shipment to South America, upon bond being given to export the goods within three months.—G. O., No. 93, 1858.

" *of all descriptions* may be imported from Ports in Europe, in casks of 10 gallons each for exportation, provided permission be in each case first obtained from the Commissioners of Customs, and security by bond given for the due importation of the number of casks,

SPIRITS, continued:

specified in their application on board a certain vessel to be named, being square-rigged, and of the burthen of 70 tons or upwards; that the spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than 10 gallons; it being a condition of the bond that the goods shall be regularly *entered and warehoused for exportation only*, that the goods shall, within three months, be re-shipped and exported to foreign parts.—G. O., 19th Oct., 1831, and No. 69, 1858.

“ *reduced with water* in the bonding warehouses, not to be admitted for home use.—G. O., No. 126, 1847.

“ *Strength of.*—The same principles of computation apply to under proof as to over proof spirits, charging the duty on proof gallons only to a tenth of a gallon, and disregarding all minor fractions. These provisions are to be confined to spirits imported in casks; and all spirits, whether in racked casks or ullages, containing less should be charged in the same manner.—G. O., No. 8, 1845; 16, 1845; and 84, 1860.

“ Quantities are to be made up and recorded at proof, by adding over proof to, and deducting under proof from, the liquid quantities.—G. O., No. 149, 1847.

“ in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part to be taken; not exceeding one-half part to be rejected.—G. O., No. 82, 1848.

“ In gauging casks of spirits of all sizes, the content to be taken to the integral gallon, according to the present practice.

“ The content having been ascertained, the ullage to be calculated therefrom, and charged to five-tenths of a gallon on all casks above the size of quarter-casks, and to two-tenths of a gallon on quarter-casks and casks of lesser size, and ullage quantities under 80 gallons.

“ In all cases in which the quantity is ascertained by actual measurement, the rule of charging to the five-tenths or two-tenths of a gallon to apply to the content as well as to the ullage.

“ In all cases the strength of spirits, whether over proof or under proof, to be computed on the quantities so ascertained, and charged to the tenth of a gallon.—G. O., No. 84, 1860.

EXAMPLES:—

		Cont.	Bung.	Wet	Ullage.	per cent.	O.P.	pf. gal.
If the Rule should show $98\frac{9}{10}$	the content would be—	98	32.4	30.4	96.5	@ $\frac{0}{20.7}$	29.6	= 126.1
$80\frac{7}{10}$	on the Rule would be called—	30	21.4	20.4	29.6	@ $\frac{0}{1.6}$	$\frac{4}{10}$	= 80
“	“	“	30	21.4	20.4	29.6	@ $\frac{0}{1.6}$	$\frac{5}{10}$ = 29.1
		Gallons.	B.	W.	Content.	Ullage		
WHEN MEASURED—		58.4	25.9	24.4	59.5	58.5		
“		27.4	22.0	19.7	28.6	27.4		

SPIRITS, continued:

- " The Board direct that all ullages of spirits above 40 gallons be charged to five-tenths, and 40 gallons and under to two-tenths of a gallon, and that when the landing or original account has been charged to five-tenths, that rate be continued, even should it be found upon any subsequent examination that the ullage has fallen to 40 gallons or under.—G. O., No. 23, 1862.
- " The controllers of accounts are to check the calculations of the content and ullage quantity of spirits and wine, and also the strength of spirits, before the delivery order is issued for home use, or removal coastwise.—G. O., No. 11, 1854.
- " *in cases*.—After all have been opened, and the bottles counted and externally examined, if of a uniform size, one in every ten cases of the same mark may be measured, and the strength tried, but should a difference of strength appear, then a full examination of one bottle from each case is to be made.—G. O., No. 31, 1853.
- " *for removal coastwise*, are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O., No. 51, 1845.
- " *Removed under bond*.—Parties intending to remove spirits or tobacco, are to deliver to the collector of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates if into the possession of two or more parties.—G. O., No. 90, 1848.
- " *Spirits and Wines removed for immediate exportation*.—There-gauge of each cask to be dispensed with, one in five to be examined when there are not more than twenty packages, and one in ten when more than that number, the selection being made by the searcher, who is also to test the strength of the spirits. Should the contents of any package not agree with the despatch letter, all the casks are to be re-gauged, and the strength of all the spirits be tested.—G. O., No. 53, 1859.
- " *sold at Custom-house Sales*.—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G. O., Nos. 109 and 115, 1848.
- " *Deficiencies on Removals Coastwise*.—The Board direct that the practice of allowing deficiencies in casks of spirits removed from one warehousing port to another, to the five-tenths of a proof gallon on each cask, under the provisions of the General Order of 3rd September, 1832, be continued in all cases in which there may be no grounds for supposing that the deficiency has arisen from abstraction or other improper interference; but that any deficiency beyond five-tenths of a proof gallon be charged to the one-tenth of a proof gallon, in accordance with the General Order No. 84, 1860.—G. O., No. 93, 1860.
- " *Samples*.—Prior to drawing samples, the casks of spirits are to be broken out from the places where they have been stowed, and

SPIRITS, continued:

- to be rolled over, and made up for re-gauging and re-trying.—G. O., No. 106, 1844.
- " Of wines and spirits at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O., No. 16, 1847.
- " The samples required from each package of spirits removed coast-wise are to be taken immediately before removal, and retained for a period of three months.—G. O., 1st May, 1882.
- " When spirits are to be cleared for home use, two samples free of duty are allowed, viz., one at the time of importation, and a second for the purpose of sale, and a further sample is allowed if entered for exportation. The samples so drawn are not to be returned into the casks.—G. O., 13th Feb., 1836.
- " In the event of *two samples* having been drawn from spirits removed under bond, another may be allowed at the port of destination, and a further sample, should the goods be thence exported, such samples to be *duty free*.—G. O., 10th Nov., 1841.
- " Of spirits or wine, bottled at one time for exportation, to the extent of one or two bottles from each parcel, may be taken by the merchant, on payment of duty thereon.—B. M., 2nd May, 1856.
- " Are not to be put up for sale in less than the legal quantities, except when at the end of twelve months the samples taken shall not amount thereto.—G. O., No. 25, 1853.
- " *Seized and condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realizing that amount, to be offered for exportation; and should no bidding be then obtained, the Board's directions must be taken, the officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M., 21st Nov., 1845.
- " *Vatted, or Racked*.—Each vating account is to be entered with a regular rotation number in the general numerical list of ships.—G. O., No. 41, 1850. And an average allowance of 1 per cent. upon the proof quantity of all spirits started into vat or drawn off into small casks is to be made.—G. O. No. 59, 1862.
- " *Regulations for Bottling Spirits in Bond*.—1stly, A separate bonded vault is to be appropriated for that purpose. 2ndly, The spirits are to be drawn off into reputed quart or pint bottles, and packed in cases of not less than one dozen such quart, or two dozen such pint bottles each. 3rdly, No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon. 4thly, If any surplus quantity or sediment remain in the cask, the duties are to be immediately paid, or the goods destroyed in the presence of the officers. 5thly, The bottling is to take place under the superintendence of the inspector of gaugers.—G. O., 7th September, 1832, and 4th March, 1834.
- " *Perfumed*.—May be drawn off in bond for exportation into bottles containing not less than one gill each.—G. O., No. 18, 1854.*

* This has been since modified to 2½ tenths of a gill.

SPIRITS, continued:

- " " Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.—B.O., 14th January, 1845, No. 357.
- " *Wines*.—The following fractions only are to be made use of in the accounts, viz.:—
- " " *Sixths*.—Upon reputed quart bottles of wine on importation.
- " " *Twelfths*.—Upon reputed pint bottles of wine on importation.
- " " *Tenths*.—Upon all spirits in casks, and upon perfumed spirits in bottle.
- " " *Thirty-seconds*.—Upon wines and spirits actually measured to the 128th part of a gallon.—G. O., No. 63, 1857; and 84, 1860.

WINE.—The Board have approved of the following ports for the importation of Wine in Casks, viz.:—

London	Gloucester	Plymouth	Weymouth
Barnstaple	Grangemouth	Poole	Whitehaven
Berwick	Goole	Portsmouth	Yarmouth
Bristol	Grimsby	Rochester	Aberdeen
Bridgewater	Hartlepool	Shields	Glasgow
Chepstow	Hull	Shoreham	Greenock
Chester	Ipswich	Southampton	Leith
Dover	Liverpool	Stockton	Belfast
Dundee	Lynn	Sunderland	Cork
Exeter	Newcastle	Swansea	Dublin
Falmouth	Newhaven	Truro	Waterford
Folkestone	Penzance		

The operation of testing wine being, until further orders, confined to the ports of—

London	Gloucester	Newcastle	Glasgow
Bristol	Hull	Plymouth	Leith
Folkestone	Liverpool	Southampton	Dublin

- " In order to guard against any misunderstanding with reference to the General Order, No. 115, 1860, by which the importation of wine in wood is restricted to certain ports, the Board think it right to apprise the officers in London and at the outports that such restriction is not intended to interfere with the removal of wine under bond to ports approved for the warehousing thereof, although the direct importation of wine into those ports may not be sanctioned.—G. O., No. 1, 1861.
- " As respects wine imported as merchandise, the Board are further of opinion that in any instance in which despatch in the delivery is urgently required, and the wine cannot be immediately tested, the merchants may be at liberty to clear the wine upon payment of the highest rate of duty, the amount overpaid, if any, being returned to the merchant when the wine shall have been tested and the actual strength ascertained, the officers observing in every case to draw duplicate samples from each cask, keeping one in reserve, in order that should any question arise as to the correctness of the test, a further testing may take place, but if no question arise on the testing, the reserved sample is to be delivered to the merchant.—G. O., No. 118, 1860.

WINE, continued:

- " In bottles imported on and after January, 1861, is not allowed to be started into casks for the mere purpose of obtaining admission at a lower rate of duty, the indulgence is confined to cases in which, from the condition of the article, the operation is necessary, and can only be granted upon special application to the Board, in each instance setting forth fully all the circumstances.—G.O., No. 36, 1861.
- " *Testing and Sampling Regulations.*—1stly. That the merchant in every entry, whether for duty or warehousing, describe the wine according to the strength, viz., as containing less than 26 degrees of proof spirit, or containing more or less than 42 per cent., as the case may be.
- " 2ndly. That in lieu of the present practice of drawing a sample for testing from one cask in eight, one cask only of each mark be selected, and that a sample thereof be forwarded, together with the merchant's description as above, to the laboratory or port approved for testing, unless the wines shall appear to be of different strengths and qualities; in which case the inspector of gaugers in London, or the surveyor at the outports, will cause as many samples as he may deem necessary to be drawn and forwarded for further testing; or unless the wines shall appear to be of a strength of 40 per cent. or upwards, in which case each cask is to be sampled and tested.
- " 3rdly. That in London, the inspector and the gauger, and at the outports, the surveyor and the officer who gauges the wines, be held responsible for the selection of proper samples, both as regards quality and number; and that to insure the safety of the Revenue in this respect, the officer gauging do first carefully examine the quality, observing to call the attention of his inspector or surveyor to any case of doubt or diversity; and that the inspector or surveyor do in all cases, by re-examination of a sufficient number, check the operations and judgment of that officer.
- " 4thly. That the samples be forwarded for testing under the regulations at present in force.
- " 5thly. That with regard to wines which may be entered at the higher rate of duty of 2s. 6d. per gallon, as containing less than 42 degrees of proof spirit, if the officers stationed in the laboratory are satisfied from the taste and general character of the samples of such wines forwarded to them for testing, that the wine is clearly within the limit of the class under which the wine is entered, say containing less than 40 per cent. of proof spirit, the operation of actual testing need not to be resorted to, but the quality may be at once written off as under 42 per cent. All wines, however, entered as containing less than 26 degrees of proof spirit, and all wines supposed to contain 40 per cent. of spirit and upwards, to be subjected to the actual operation of testing.—G. O., No. 33, 1862.
- " Importers of wine are to be allowed the option of describing the strength in their entries as "Unknown," it being distinctly understood that when wine is so described, or when the strength is given as being under 26 degrees, one cask in every mark or brand will be sampled and tested, and where the number of casks may

WINE, continued:

- exceed eight, one in eight, or more, will be sampled at the discretion of the officer. In cases, however, where the merchant may elect to describe his wine as above 26 and under 42 degrees, in accordance with the requirements of the G. O., No. 33, 1862, the same will be sampled and tested as directed by the regulations therein prescribed.—G. O., No. 44, 1862.
- “ *Fortifying*.—No more than 10 per cent. of proof spirit shall be used in the fortifying of any wine in bond, nor shall any wine be fortified in bond to a greater degree of strength than 40 per cent. of such proof spirit.—25 Vict., cap. 22.
- “ *Fortifying*.—On a request being made to the controller of accounts in London, or to the collector at an outpost, 10 per cent. of proof spirit may be added to wine in bond; but in the request it is to be stated “to be fortified under the regulations of the G. O., No. 21, 1858, limiting the strength of wine for home consumption to 40 per cent. of proof spirit;” and should the wine after being fortified appear to the officers to contain above 40 per cent. of proof spirit, they are to cause the same to be tested, and if it should exceed that strength, it is not to be delivered at the wine duty. If any proof spirit beyond 10 per cent. be required for fortifying wine in bond, it can be only allowed upon application by the merchant to the Board, stating the circumstances which require the additional spirit to be used; and the officers are in such cases to ascertain the strength of the wine, and to report the same, with their observations; and if the application be granted, and the wine when fortified be found to have been raised above 40 per cent., it is not to be delivered at the wine duty.—G. O., No. 21, 1858.
- “ *in cases* may not be warehoused in the same room with spirits and cordials.—B. O., 9th May, 1844.
- “ “ may be removed to another port on a partial examination.—B. O., 10th February, 1854.
- “ *Mixing Wines*.—When parties desire to mix wines in bond, application to the Board is unnecessary, provided the case fall within the permission of the law, viz, “to mix any wines of the same sort, erasing from the casks all import brands;” notice is, however, to be previously given to the controller of warehousing accounts, and special application will still be required for any indulgence in respect of mixing or blending wines in bond not provided for by the law. Each vatting account for wine must be entered with a regular rotation number in the general numerical list of ships, and the lees may be destroyed without payment of duty.—B. M., 27th March, 1852, and G. O., No. 41, 1850.
- “ *Vatted Wines* of the same sort and brand may be drawn off from the vat to the original casks and brand, on a written request, addressed to the Controller of Accounts, without the special permission of the Board.—B. M., 17th May, 1856.
- “ “ *Merchant's name may be branded on casks of mixed wine*.—Whenever the Board's sanction has been obtained for mixing in bond, wines of different sorts or countries for exportation only, all the casks containing the same should be indelibly marked with the word “mixed,” whereupon the merchant's name may be branded on such casks. The same course to be adopted in respect

WINE, continued:

- to spirits of different sorts when mixed in bond under G. O., 7th June, 1838; B. M., 5th Dec., 1838; and G. O., 11th June, 1839. It will be the duty of the gauger to take care to note in his book that the casks have been properly marked.—G. O., No. 59, 1856.
- " *Unsound* may be admitted as vinegar, under the following conditions, viz.; that the wine be satisfactorily ascertained to be unsound; that in all cases crude vinegar to the extent of not less than 20 per cent. be mixed with the wine in the presence of the officers, and that they be empowered to increase the quantity if deemed necessary.*—B. M., Feb. 3, 1855. *Two per cent of acetic acid in lieu of vinegar has been allowed to be used, on application to the Board.*
- " *may be fined in bond*, with sweet finings, provided the quantity added do not exceed 1 per cent.—G. O., No. 91, 1857. *This order was not intended to put any restriction upon common finings.*—B. M., 30th Nov., 1857.
- " *in bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.—B. O., 22d Nov., 1826.
- " *Bottling in bond for exportation* is allowed in imperial quarts or pints; or in half-pints on application to the Board, under condition that the contents of the cases into which they are packed are not less than one dozen reputed quarts.—B. M., 29th Nov., 1859, and B. M., 19th June, 1846.
- " Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation upon special application to the Board in each instance.—B. O., No. 357, 14th Jan. 1845.
- " Unless the officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G. O. 26th March, 1836.
- " *for bottling*,* removed to the bottling vaults, from which a portion may have been bottled or exported, may be racked from the lees for home consumption, upon condition that the merchant pay the duty upon the quantity ascertained immediately after the operation.—G. O., No. 86, 1856.
- " *Entered for Exportation* shall not be examined unless in the presence of the merchant, his agent, or an officer of the dock company. In the case of *bottled wine* intended to be shipped in the same docks in which it has been bottled, the searchers are to make the examination at the time of packing, providing the exporter request it; and when bottled wine is to be removed to another station for shipment, the gauger may certify the quantity on the bill, the packages being removed to the place of shipment in charge of licensed carmen, and, unless suspicion of fraud be entertained, no re-examination shall be required beyond one or two packages out of each shipment.—B. M. 19th Dec., 1849.
- " *Mixed for Exportation*—may be coloured and sweetened in bond, and marked "*mixed and sweetened wines*."—B. M., 15th July, 1856.

* Wine in bottles, having become foul, may be disgorged, or started into casks, fined and re-bottled, on special application to the Board of Customs.

THE
MERCHANDISE MARKS ACT, 1862.

(25 and 26 Vict., cap. 88.—7th August, 1862.)

AN ACT TO AMEND THE LAW RELATING TO THE FRAUDULENT
MARKING OF MERCHANDISE.

Whereas it is expedient to amend the laws relating to the fraudulent marking of merchandise, and to the sale of merchandise falsely marked for the purpose of fraud: be it therefore enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Forging a trade mark, or falsely applying any trade mark with intent to defraud, a misdemeanour.—Every person who, with intent to defraud, or to enable another to defraud, shall forge or counterfeit, or cause to be forged or counterfeited, any trade mark, or shall apply, or cause to be applied, any trade mark or any counterfeited trade mark to any article not being the manufacture or merchandise of any person denoted by such trade mark, forged, or not being the manufacture of any person whose trade mark shall be so counterfeited, or shall apply, or procure to be applied, any trade mark to any article, not being the particular description of manufacture denoted by such trade mark, shall be guilty of a misdemeanour, and every person committing it shall also forfeit to her Majesty every article belonging to such person to which he shall have so unlawfully applied any such trade mark, and every instrument in the possession of such person, and by means of which any such trade mark or counterfeited trade mark, shall have been so applied, and every instrument in the possession of such person for applying any such trade mark shall be forfeited; and the court before which any such misdemeanour shall be tried may order such forfeited articles to be destroyed or otherwise disposed of.—S. 2.*

Applying a forged trade mark to any vessel, case, wrapper, &c., in or with which any article is sold, or intended to be sold, a misdemeanour.—Every person who, with intent to defraud any person, shall apply or cause to be applied any trade mark or any forged trade mark to any cask, bottle, stopper, vessel, case, cover, wrapper, band, reel, ticket, label, or other thing in, on, or with which any article shall be intended to be sold or shall be sold or uttered or exposed for sale, or intended for any purpose of trade or manufacture, or shall enclose any article to be enclosed in, upon, under, or with any cask, &c., or other thing to which any trade mark shall have been falsely applied, or to which any forged trade mark shall have been applied, or shall apply or procure to be applied to any article any case, cover, reel, ticket, label, or other thing to which any trade mark shall have been falsely applied, or to which any forged

* Section 1 relates merely to the construction of words used in this Act.

trade mark shall have been applied, or shall enclose any article in any cask, &c., having thereon any trade mark of any other person, shall be guilty of a misdemeanour, and every person committing it shall also forfeit to her Majesty every such article, and also every such cask or other thing in the possession of such person; and every other similar cask or other thing made to be used in like manner, and every instrument in the possession of such person, and by means of which any such trade mark or forged trade mark shall have been applied, and also every instrument in the possession of such person for applying any such trade mark or forged trade mark, shall be forfeited to her Majesty; and the court before which any such misdemeanour shall be tried may order such forfeited articles to be destroyed or otherwise disposed of.—S. 3.

Selling articles with forged or false trade marks after 31st December, 1863, penalty equal to value of article sold, and a sum not exceeding £5, nor less than 10s.—Every person who, after the 31st December, 1863, shall sell, or expose for sale, or for any purpose of trade or manufacture, any article, together with any forged trade mark, which he shall know to be forged, or together with the trade mark of any other person applied falsely or without lawful authority or excuse, knowing such trade mark of another person to have been so applied as aforesaid, and that whether any such trade mark or forged trade mark together with which any such article shall be sold, or exposed for sale, shall be in, upon, about, or with such article, or in, upon, about, or with any cask, &c., or other thing in which such article shall be sold or exposed for sale or other purpose, shall for every such offence forfeit a sum of money equal to the value of the article, and a further sum not exceeding £5 and not less than 10s.—S. 4.

Additions to and alterations of trade marks made with intent to defraud, to be deemed forgeries.—Every addition to, and every alteration of, and also every imitation of any trade mark which shall be made with intent to defraud, or which shall cause a trade mark with such alteration or addition, or shall cause such imitation of a trade mark to resemble any genuine trade mark in such manner as to be calculated to deceive, shall be deemed to be a forged and counterfeited trade mark within the meaning of this Act; and every act of making, or otherwise using any such addition to or alteration of a trade mark or any such imitation with intent to defraud, or to enable any other person to defraud, shall be deemed to be forging a trade mark within the meaning of this Act.—S. 5.

Any person who, after 31st December, 1863, shall have sold an article having a false trade mark, to be bound to give information where he procured it.—Where any person who, at any time after the 31st December, 1863, shall have sold or exposed for sale, or shall have caused to be sold or exposed for sale, any article, together with any forged trade mark, or together with the trade mark of any other person used without lawful authority, and that whether any such trade mark, or such forged trade mark as aforesaid, be in, upon, about, or with such article, or in, upon, about, or with any cask, bottle, case, wrapper, label, or other thing in which such article shall have been sold or exposed for sale, such person shall be bound, upon demand in writing, delivered to him by any person whose trade mark shall have been so forged, to give to the person requiring the same, or his attorney or agent, within 48 hours after such demand, full information in writing of the name and address of the person from

whom he shall have purchased or obtained such article, and of the time when he obtained the same; and it shall be lawful for any justice on information on oath of such demand and refusal, to summon before him the party refusing, and on being satisfied that such demand ought to be complied with, to order such information to be given within a certain time to be appointed by him; and any such party who shall] refuse or neglect to comply with such order shall for every such offence forfeit and pay the sum of £5, and such refusal or neglect shall be *prima facie* evidence that the person so refusing had full knowledge that the trade mark, together with which such article was sold, at the time of such selling was a forged trade mark, or was the trade mark of a person which had been used without lawful authority.—S. 6.

Marking any false indication of quantity, &c. upon an article, with intent to defraud, penalty a sum equal to the value of the article and the further sum not exceeding £5 and not less than 10s.—Every person who, with intent to defraud, shall put upon any article, or upon any cask, case, &c., with which any article shall be intended to be sold or exposed for sale, or for any purpose of trade or manufacture, or upon any case, frame, or other thing in or by means of which any article shall be intended to be exposed for sale, any false description respecting the number, quantity, or weight of such article, or of the place or country in which such article shall have been produced, or shall put upon any such article, cask, case, label, or thing, any word, letter, figure, signature, or mark, for the purpose of falsely indicating such article, or the mode of producing the same, or the ornamentation, shape, or configuration thereof, to be the subject of any existing patent, privilege, or copyright, shall for every offence forfeit a sum of money equal to the value of the article so sold or exposed for sale, and a further sum not exceeding £5, and not less than 10s.—S. 7.

Selling or exposing for sale after the 31st December, 1863, articles with false statement of quantities, &c., penalty not more than £5 or less than 5s.—Every person who, after the 31st December, 1863, shall sell or expose for sale, or for any purpose of trade, or shall cause to be sold or exposed for sale or other purpose, any article upon which shall have been to his knowledge put, or upon any cask, cover, wrapper, reel, label, or other thing with which such article shall be sold or exposed for sale or other purpose, shall have been so put, or any false description of the number, quantity, &c., of such article, or the place or country in which such article shall have been produced, shall for every such offence forfeit a sum not exceeding £5, and not less than 5s.—S. 8.

Provido that it shall not be an offence to apply names or words known to be used for indicating particular classes of manufactures.—Provided always, that the provisions of this Act shall not be construed so as to make it any offence for any person to apply to any article, or to any cask, wrapper, label, or other thing with which such article shall be sold or intended to be sold, any word generally used for indicating such article to be of some particular class or description of manufacture only, or so as to make it any offence for any person to sell or expose for sale any article to which, or to any cask or other thing sold therewith, any such generally used word shall have been applied.—S. 9.

Description of trade marks and forged trade marks in indictments, &c.—In every indictment and document in which any trade mark shall be intended to be mentioned, it shall be sufficient to state the same to be a

trade mark, without further or otherwise describing such trade mark, or setting forth any copy or fac-simile thereof; and in every indictment and document whatsoever in which it shall be intended to mention any forged or counterfeit trade mark, it shall be sufficient to state the same to be a forged trade mark, without further description.—S. 10.

Conviction not to affect any right or civil remedy.—The provisions in this Act contained of or concerning any Act or any proceeding, judgment, or conviction for any act hereby declared to be a misdemeanour or offence, shall not, nor shall any of them take away, diminish, or prejudicially affect any suit, right, or remedy which any person aggrieved may be entitled to at law, in equity, or otherwise, and shall not nor shall any of them exempt any person from answering or making discovery upon examination as a witness in any suit: Provided that no evidence which any person shall be compelled to give shall be admissible against such person in support of any indictment for a misdemeanour, or of any proceeding under the provisions of this Act.—S. 11.

Intent to defraud, &c., any particular person need not be alleged in an indictment, &c., or proved.—In every indictment, &c., for any misdemeanour against the provisions of this Act in which it shall be necessary to allege an intent to defraud, it shall be sufficient to allege that the person accused did such act with intent to defraud, or with intent to enable some other person to defraud, without alleging or mentioning an intent to defraud any particular person; and on the trial of any indictment for such misdemeanour, and on the trial of any action to recover a penalty for such other offence, it shall not be necessary to prove an intent to defraud any particular person, but it shall be sufficient to prove that the person accused did the act charged with intent to defraud.—S. 12.

Persons who aid in the commission of a misdemeanour to be also guilty.—Every person who shall aid, abet, counsel, or procure the commission of any offence which is by this Act made a misdemeanour shall also be guilty of a misdemeanour.—S. 13.

Punishment for misdemeanour under this Act.—Every person who shall be convicted or found guilty of any offence which is by this Act made a misdemeanour shall be liable, at the discretion of the court and as the court shall award, to suffer such punishment, by imprisonment for not more than two years, with or without hard labour, or by fine, or both by imprisonment with or without hard labour and fine, and also by imprisonment until the fine (if any) shall have been paid and satisfied.—S. 14.*

After 31st December, 1863, vendor of an article with a trade mark to be deemed to contract that the mark is genuine.—In every case in which at any time after the 31st December, 1863, any person shall sell or contract to sell any article with any trade mark thereon, or upon any cask, cover, wrapper, reel, ticket, label, or other thing together with which such article shall be sold or contracted to be sold, the sale shall in every such case be deemed to have been made with a warranty or contract by the vendor to or with the vendee that every trade mark upon such article, or upon any such cask, or other thing, was genuine and true, and not forged, and not wrongfully used, unless the contrary shall be expressed in some

* Sections 15, 16, 17, 18 relate to the recovery and disposal of penalties, summary proceedings before justices, and to the limitations of actions, &c.

writing signed by or on behalf of the vendor, and delivered to and accepted by the vendee.—S. 19.

After 31st December, 1863, vendor of an article with description upon it of its quantity to be deemed to contract that the description was true.—In every case in which at any time after the 31st December, 1863, any person shall sell to any other person any article upon which, or upon any cask or other thing together with which such article shall be sold or contracted to be sold, any description of the number, quantity, measure, or weight of such article, or the place or country in which such article shall have been produced, the sale or contract to sell shall in every such case be deemed to have been made with a warranty or contract by the vendor to or with the vendee that no such description was in any material respect false or untrue, unless the contrary shall be expressed in some writing signed by or on behalf of the vendor, and delivered to and accepted by the vendee.—S. 20.

In suits at law or in equity against persons for using forged trade marks, court may order article to be destroyed, and may award injunction, &c.—In every case in any suit against any person for forging any trade mark, or for fraudulently applying the same to any article, or for selling any article with any trade mark falsely applied thereto, or for preventing the repetition of any such act, in which the plaintiff shall obtain a judgment or decree against the defendant, the court shall have power to direct every such article to be destroyed or otherwise disposed of; and in every such suit in a court of law the court shall or may, upon giving judgment for the plaintiff, award a writ of injunction to the defendant, commanding him to forbear from committing, and not by himself or otherwise to repeat any offence of the like nature as that of which he shall have been convicted by such judgment, and any disobedience of such writ shall be punished as a contempt of court; and in every such suit it shall be lawful for the court to make such order as such court shall think fit for the inspection of any manufacture carried on by the defendant in which any such forged trade mark shall be alleged to be used, and of every or any article in the possession of the defendant alleged to have thereon any forged trade mark, and every instrument used or capable of being used for producing the same; and any person who shall refuse or neglect to obey any such order shall be guilty of a contempt of court.—S. 21.

Persons aggrieved by forgeries may recover damages against the guilty parties.—In every case in which any person shall do or cause to be done any of the wrongful acts following (that is to say), shall forge any trade mark, or shall apply any forged trade mark to any article, or to any cask, case, cover, wrapper, reel, ticket, label, or thing in or with which any article shall be sold or exposed for sale, or for any purpose of trade or manufacture; or shall inclose any article in, upon, under, or with any cask, case, label, or other thing to which any trade mark shall have been falsely applied; or shall apply or attach to any article, any case, ticket, label, or other thing to which any trade mark shall have been falsely applied; or shall inclose or attach any article in, upon, under, with, or to any cask, case, or other thing having thereon any trade mark of any other person; every person aggrieved by such act shall be entitled to maintain an action for damages in respect thereof against the person guilty of having done such act or causing the same to be done, and for preventing the repetition of the wrongful act.—S. 22.

REGULATIONS APPLICABLE TO PERSONS NOMI- NATED TO OFFICES IN H.M. CUSTOMS.

Amended Rules, applicable to persons nominated to offices in the Customs; showing the ages for admission, the proofs that will be required in regard to the age, state of health, previous character and pursuits of the parties, the qualifications that will be necessary for the various offices, and the instruction and probation which the parties will be required to undergo.

I. AGE.

The age of admission to the establishment to be as follows,
viz. :—

	Must have completed	Must not exceed
Clerks and extra clerks	17 years of age.	25 years of age.
Examining officers .	20 "	25 "
Gaugers		
Out-door officers .		
Boatmen	20 "	30 "
Watchmen		
Messengers		
	20 "	35 "

The date of the Treasury nomination to be the governing date as respects the age of admission, i.e., a person who was under 25 years of age at the time of his nomination, but who may have attained that age before he appears to take up his appointment, will be deemed to be within the prescribed age, *provided he present himself* at the office of the Civil Service Commissioners, or to the local officers, *for examination within one month* from the date of the Treasury nomination. Persons who have previously served in other public departments nominated to offices for which the maximum age of admission is 25 years, to be admitted up to the age of 30 years, provided they are appointed direct from such department, and had not attained the age of 25 when first appointed to the public service; but no person will be admitted as boatman, watchman, or messenger, who shall have attained the ages of 30 or 35 years respectively, although removed from another department. Extra clerks and extra officers promoted to the establishment to be ad-

mitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 25, 30, and 35 years respectively, and have been employed not less than six months in each year.

Proof of Age.

1st. Persons born in England or Wales subsequently to the 30th of June, 1837, should produce certificates from the registrar-general of births, &c., or his local officers, and in ordinary cases no further evidence will be required; any person not producing such certificate must account for its non-production, and must prove his age by satisfactory evidence.

2nd. All other persons should produce certificates of baptism, duly signed and in the regular form; but where a baptismal certificate is not produced, satisfactory reasons for its non-production must be assigned and verified.

Where certificates of baptism specify the time of birth, and no suspicion of irregularity exists, further evidence will not be required.

Where a baptismal certificate does not state the time of birth, and where no baptismal certificate can be procured, the best evidence that can be given of the date of birth must be obtained.

In the case of dissenters, the non-parochial registers deposited under the Act 3 and 4 Vict., cap. 92, with the Registrar-general in Somerset House will be available. If evidence be offered by a family Bible or record, an extract therefrom must be made and subscribed by some credible and disinterested person, with the following form of attestation:—

“This is a true extract from a Bible (or other book or document, as the case may be) in the possession of _____, residing at _____; and the insertion therein of the date of the birth of _____ appears to have been made at the time indicated.

(Signed)
(Profession)
(Place of abode)

Dated this _____ day of _____, _____.”

Should there be no record whatever of the date of birth, the evidence of some credible and disinterested person who can speak as to the age of the party must be obtained. Such

person must be required to make a solemn declaration before a magistrate as to the date of birth, and as to the particular circumstances which enable him or her to speak to the fact.

II. HEALTH.

Persons nominated to offices in London will be required to be examined by the medical inspector, and those nominated to offices at the Outports must produce a certificate, dated subsequently to the nomination, signed by a member of one of the Colleges of Physicians, or Surgeons, or of the Apothecaries' Company, or by a medical graduate of an university.

At those ports at which a medical practitioner is specially employed to report on all medical cases upon which the Board may require information, the certificate of that practitioner only will be accepted when the candidate is residing at or near one of those ports, and if residing in or near London, he will be required to attend the medical inspector for examination.

The collectors at the outports will in all cases report in addition whether they have any reason to suppose, from the appearance of the person nominated, or from any information which may have come to their knowledge, that he would not be able permanently and satisfactorily to discharge the duties of the office to which he is nominated.

III. CHARACTER.

Persons who have been previously in any employment should name their last employer as one of their referees. Those who have left school within two years before their nomination should name their last schoolmaster as one of their referees.

No person will be admitted to the service who shall have been guilty of an offence against the Revenue laws, or who shall have been dismissed from any other department of the public service, or who may not be free from debt, proof of which must be furnished.

IV. EXAMINATION.

Persons nominated to situations in the Customs will undergo an examination as follows, viz.:—

I. Clerks in the Solicitor's Office—

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.
- 6th. Latin.

II. Clerks not in the Solicitor's Office, Extra Clerks, Examining Officers, and Gaugers—

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.

III. Out-door Officers.

- 1st. Writing from dictation.
- 2nd. Arithmetic (first four rules) and the different weights and measures.

IV. Messengers must be able to read and write, and be acquainted with the first four rules of arithmetic.

V. Boatmen and watchmen must also be able to read and write.

All persons must present themselves within one month from the date of their nominations, in order to take up their appointments; and in the case of candidates for the offices specified in the last three classes, the medical examination will precede that in educational subjects.

Locality, &c., of Examinations.

I. Persons nominated as clerks, extra clerks, examining officers, or gaugers in London, and persons nominated as examining officers at Folkestone, Dover, and Newhaven will, as a general rule, be examined at the office of the Civil Service Commissioners, wherever they may be resident.

II. Persons nominated as out-door officers and messengers in London, and persons nominated to appointments of any description at other ports, except as above and under-mentioned, to be examined as follows:—

<i>Residence.</i>	<i>To be examined</i>
London and its neighbourhood . . .	At the office of the Civil Service Commissioners.
Edinburgh and its neighbourhood . .	By the assistant examiner of the Commissioners in Edinburgh.
Dublin and its neighbourhood . . .	By the assistant examiner of the Commissioners in Dublin.
Elsewhere	At the port nearest their residence, or at that which, for special reasons, may be directed.

NOTE.—In those cases where persons nominated to offices in London are examined at the Outports, the parties will be required to be examined by the Medical Inspector of Customs in London, before a final certificate of qualification will be granted by the Civil Service Commissioners.

III. Persons nominated as boatmen and watchmen in London, who are not at present required to be examined by the Civil Service Commissioners, to be examined by the controller of the out-door department.

The examination at the outports for the like situations to be by the collectors, the persons nominated being also subjected, under the direction of those officers, to such further examination as may be advisable by the surveyors at the port.

In all cases the principal officers are to satisfy themselves, as far as practicable, that the candidates are proper persons to be admitted into the service, and to state their own opinion as to the age of the parties when reporting the result of their inquiries.

V. INSTRUCTION AND PROBATION.

Upon the receipt of certificates of qualification from the Civil Service Commissioners, the candidates will be placed under instruction, or on probation, as follows, viz :—

Examining officers and gaugers will be placed under a course of instruction for 1 month without pay, and then on duty on probation for 6 months.

Clerks, extra clerks, out-door officers, and messengers, will at once be placed on duty on probation for 6 months.

Boatmen and watchmen will be placed on duty on probation for 1 month.*

* Boatmen and Watchmen will in future be examined as to their ability to read and write under the directions of the Civil Service Commissioners, and be placed on probation for six months.—G. O., No. 74, 1861.

THE CHANNEL ISLANDS AND BRITISH POSSESSIONS ABROAD.

Prohibited Goods not to be shipped from the Channel Isles to the United Kingdom.—If in the Channel Islands any goods, the importation of which into the United Kingdom is prohibited, or any goods in any packages, or in any manner in which the same cannot be legally imported into the United Kingdom, shall be shipped or brought to be shipped on board any ship clearing for the United Kingdom, such goods shall be forfeited; and any person knowingly concerned therein, shall forfeit £100, or treble the value of the goods.—18 & 19 Vict., cap. 96, s. 20.

Reward to Officers for seizures in the Channel Islands.—Where any seizures of tobacco or spirits shall be made in the Channel Islands, or within one league of the coast thereof, by any officer of Customs, or person employed for the prevention of smuggling; it shall be lawful for the Commissioners of the Customs to allow to such officer or person, such reward beyond the sum directed by the 184th section of the "Customs Consolidation Act, 1853," as the said Commissioners may deem advisable, not exceeding the sum of £5.—S. 21.

Spirits from and to the Channel Islands, in ships of less than 50 tons, and casks of 20 gallons, forfeited—Exceptions.—No spirits (except rum of the British plantations) shall be imported into, or exported from, the Channel Islands, or be removed from one to another of the said islands, or be carried coastwise, or be shipped in any ship of less burden than 50 tons, nor in any cask of less contents than 20 gallons; and all spirits imported or exported, &c., contrary thereto, shall be forfeited, together with the ship. But nothing herein contained shall extend to spirits imported in any such ship in glass bottles as part of the cargo, nor to spirits for the use of the seamen and passengers, and not more than is necessary for that purpose; nor to any warehoused goods exported from the United Kingdom in ships of not less than 40 tons, being regular traders to those islands; nor to any boat of less than 10 tons, for having on board foreign spirits of the quantity of 10 gallons or under; such boat having a license for carrying

goods for the Island of Sark; but if any such boat shall have on board at any one time a greater quantity of spirits than 10 gallons, unless in casks or packages of the size and contents of 20 gallons at the least, such spirits and boat shall be forfeited.—S. 19.

Tobacco may be imported into Channel Islands in packages of the same weight as into the United Kingdom.—No tobacco, cigars, or snuff shall be imported into the Channel Islands, or be carried from one to another of the said islands, or from one to another part thereof, unless in ships of not less than 50 tons burden, except from the United Kingdom, in ships of not less than 40 tons, regularly trading from thence to those islands, nor unless in packages of the same weight as may be imported into the United Kingdom.—S. 18.

Goods from the Channel Islands.—Any goods the growth of the Channel Islands; and any goods manufactured therein, from materials the growth thereof, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty had been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported without payment of duty; and such goods shall not be deemed to be included in any charge of duties imposed by any act on the importation of goods generally from parts beyond the seas, but shall be charged with any proportion of such duties as shall fairly countervail any duties of excise payable on like goods the produce or manufacture of the United Kingdom, or payable upon any of the materials from which such goods are manufactured; and all goods manufactured in the said islands, from any other materials, shall be taken to be foreign.—S. 82.

Ships not to sail from Channel Islands without Clearance—Forfeiture.—No ship or boat belonging wholly or in part to her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo, the master shall give bond in double the value thereof for its due landing at the port for which such ship or boat clears; and every such ship or boat not having such clearance, or which, having a clearance for her cargo, shall be found light, or to have discharged any part thereof before arrival at her destination, shall be forfeited.—S. 205.

MISCELLANEOUS ORDERS, &c., &c.

ALPHABETICALLY ARRANGED AND BROUGHT DOWN TO

20TH SEPTEMBER, 1862.

ACCOUNTS.—All public moneys are to be brought to account on the day they are received.—G. O., Nos. 15 and 26, 1850.

“ All goods in packages, except tobacco, wines, and spirits, are to be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing-books. See G. O., No. 55, 1849, and No. 8, 1850.

AGENTS (Customs) Licences, revoked by Treasury minute, 14th March, 1861.

BARLEY, importations of, to be strictly examined, as malt is made in Germany for the English market, which might, if proper care be not observed, be passed as barley.—G. O., No. 104, 1857.

BILL OF STORE.—The Lords of the Treasury have signified their approval of the following amendments of the regulations now in force under the 65th section of “The Customs Consolidation Act, 1853,” in regard to the re-admission of British Goods which have been exported from this country, viz. :—

That the limit of time within which goods may be returned and admitted as British, be abolished in all cases except where a bill of store is required, and that the declaration of continued proprietorship be in all cases dispensed with.

That returned British goods of the same description as foreign goods on which duty is chargeable upon importation, or which were entitled to drawback on exportation, be deemed to be foreign, unless a bill of store be obtained in accordance with the other provisions of the above section, corn, grain, meal, flour, and hops, being in all cases deemed to be foreign.

That returned British goods bearing marks or

BILL OF STORE, continued :

brands of British manufacturers be deemed to be foreign goods with British marks or brands, and as such liable to forfeiture, unless declaration be made by the persons whose marks or brands they bear, that the goods are of British manufacture, or unless a bill of store be obtained.

That returned British goods not bearing marks or brands, not entitled to drawback on exportation, and not of a description which, if foreign, would be chargeable with duty, be admitted upon their being entered as British goods, with the usual declaration to the truth of the particulars contained in the entry, as required on all import entries.—G. O., No. 79, 1861.

“ *for returned British Goods on which Inland Revenue Drawback has been received.*—On the entry, the officers are to grant a Certificate to enable the parties to obtain an Inland Revenue Certificate of the repayment of such drawback.—B. M., 29th Dec., 1829, and 18th July, 1834.

BOOKS and FORMS, revised list of—G. O., No. 23, 1861.

BULLION, or COIN.—Regulations on importation and exportation.—G. O., Nos. 100 and 108, 1857.

CANE JUICE to be charged with duty according to the weight ascertained at the time of delivery.—G. O., No. 41, 1861.

CORN.—Barrels and bags of flour—one in ten to be weighed, and average taken.—G. O., No. 68, 1849.

“ In bags imported from a B. P. five (or more bags, if differing in size) out of every hundred are to be measured on board by the city meter, to form an average from which the whole may be computed by the meter, and taken account of by the out-door officers, the bags not measured being examined by the proper officers.—B. M., 7th Dec., 1849.

DUES, differential, of every kind, abolished by the 10th clause of the 24 and 25 Vict., cap. 47.

ENTRIES.—*Post*—Parties are not to be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O., 9th May, 1838.

ENTRIES, continued :

- " *Duty paid*, to supersede a bonding entry, may be passed prior to the final discharge of the vessel.—B. M., 20th May, 1853.

EXTRACT of medicated preparation of sarsaparilla containing spirits, to pay duty as "Spirits sweetened or mixed."—B. O., No. 91, 22nd Aug., 1862.

GOODS FREE.—When imported from a country in which tobacco is unrestricted, or can be cheaply purchased, to be subject to stricter examination. Not less than one package out of five of every mark, instead of one in five out of each entry, as was heretofore the practice, to be examined by the examining officers, whose examinations are to be checked by the surveyors as often as possible.—G. O., No. 70, 1861.

- " " as well as corn, timber, and wood goods, whether to be landed or delivered overside, may be taken out of the importing vessel from 6 o'clock A.M. to 6 o'clock P.M. from the 1st March to the 31st Oct., and from 8 A.M. to 4 P.M. during the remainder of the year. In any case of discharge before or after the above hours, the merchant is to be called upon to deposit an amount sufficient to defray the expense of the extra attendance of the officers required.—G. O., No. 10, 1862.

- " *Bonded*, in addition to the import marks, are to be marked with a rotation number and the year; the former corresponding with the controller of accounts' list of ships.—G. O., No. 10, 1853.

- " *Removed under bond* without re-weighing or examination, being declared for home use only, to be so entered at the port of arrival, and may be again removed, provided the goods be re-examined, and duties paid on deficiencies.—G. O., No. 16, 1854.

- " " to be produced on arrival, and entered for duty or for re-warehousing, the officers taking care that a proper examination be made, so as to protect the revenue from substitution or other improper interference.—G. O., No. 20, 1851, and 46, 1858.

- " " *from one port to another for immediate exportation.*—See G. O. No. 50, 1857.

- " " *Imported for exportation and removed to another*

Goods Removed under Bond, continued:

port for immediate shipment.—See G. O., No. 58, 1858.

“ “ *Deficiencies in transit.*—The duties thereon to be paid at the port of arrival before certificate is issued to cancel the bond.—G. O., No. 22, 1850.*

“ “ *warehoused for removal, may be sent without examination, if particulars be endorsed upon the warrant, the goods forwarded under seals of office and the usual bond, and the gross weights have been previously taken and recorded.*—B. O., No. 362, 20th Sept., 1853.

“ “ *for Naval Officers in Commission may be removed for the purpose of being shipped duty free, for officers serving on board H.M. ships, under the regulations prescribed by B. M., 30th Sept., 1850.*

Hops (British) re-imported within 6 months after the 16th Sept., 1862, may not be warehoused, but shall be charged with the duty previously payable on hops. 25 Vict., cap. 22, s. 21, and G. O., No. 61, 1862.

LETTERS.—*Ship Letters.*—In order to secure to the captains of vessels their own gratuities, viz., twopence on each letter, and one penny on each newspaper, for bringing such letters and newspapers from parts beyond the seas, and to prevent any misunderstanding between masters of vessels and pilots, &c., the Post-office authorities, in remuneration to such persons applying to captains to land their letters from their respective vessels, will allow a sum not exceeding one penny for each letter, on the safe delivery thereof at the Post-office of the first place they may arrive at.

“ “ Every master of a vessel outward bound, who shall refuse to take a post letter bag, tendered to him by an officer of the Post-office for conveyance; who shall open a sealed letter bag with which he shall be intrusted for conveyance; who shall take

* In cases where deficiencies are excessive, a certificate marked (A) is to be issued by the officers at the port of arrival, showing that the duty has not been paid—and the officers at the port of removal are to call upon the bondor to pay the same, reporting the result to the Board. But where deficiencies are not excessive, a certificate marked (B) is to be issued to the effect that the duty will be charged at the port of arrival.—G. O., No. 79, 1851.

LETTERS, continued :

out of a letter bag a letter or any other thing ; who shall not duly deliver a letter bag with the contents at the Post-office on his arrival in port, *without wilful and unavoidable delay*, shall forfeit £200 ; and every person to whom letters may have been intrusted by such master to bring on shore, who shall break the seal, or wilfully open the same, shall forfeit £20 ; and every master who shall refuse or neglect to make the declaration of having delivered his ship's letters to the Post-office, as required, shall forfeit £50.—3 and 4 Vict., cap. 96, s. 6.

OFFICERS OF CUSTOMS are not compelled to serve parochial or other local offices, or on any jury.—16 & 17 Vict., cap. 107, sec. 7.

“ *Attendance at the Bonding Premises.*—When the delivery of goods has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in January and December, when, if a delivery of goods has commenced before sunset, their attendance may be required until a quarter-past four o'clock, to complete such delivery.*—B.M. 15th April, 1848.

“ *Collectors, except at Liverpool*, to make one annual examination at least of every book kept at the port, and record such examination on the fly-leaf by the word “Examined.”—G. O., No. 113, 1855.

“ *Collectors' accounts* to be verified in accordance with the provisions of the B. M., 21st Dec., 1855.—G. O., No. 50, 1861.

“ *Clerks in the Long Room*, whose duty it is to receive public moneys, are to give security to the extent of £500.—G. O., No. 114, 1860.

“ *Examining Officers*, in case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the

* In cases of emergency, and upon a written request from the warehouse-keeper, or other parties concerned, the proper officer of Customs may allow the warehouses to remain open till 5 P.M., except in December and January, and then only till half-past 4 P.M.—The tobacco warehouse, however, to be kept open only on a written request to the Surveyor, whose attendance is required, as also that of the Superintendent of Lockers, the Crown being put to no expense.—B. O., 20th November, 1861, No. 614.

OFFICERS OF CUSTOMS, continued :

ship; and if it should appear that the "Report" was erroneous, and the master fail to apply for amendment thereof, *within a very limited period*, the officer is to bring the matter under the notice of the Board.—B. M., 27th March, 1850.

- " " may detain imitations or repetitions of paintings, drawings, or photographs, in which a copyright subsists, the same being absolutely prohibited to be imported except by the consent of the proprietor of the copyright.—25 and 26 Vict., cap. 68, s. 10.
- " " may deliver duty free, from surplus stores of ships from foreign parts, one barrel of flour, and one barrel of oatmeal, or two barrels of either when only one sort is required.—G. O., No. 43, 1854.
- " " visits to out-door officers boarded to be frequent and irregular, at all hours of the night; special visitations to be ordered by the Collector at least four times a quarter, and a half-yearly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O., Nos. 142, 1847; 33 and 46, 1849.
- " *Out-door Officers* are entitled to the sole benefit of seizures made by them, unless a superior had been present, or had given such information as may have led to the seizures.—G. O., No. 5, 1843.
- " " when singly boarded on vessels lying apart from others, or not near to officers with whom a joint watch could be kept, are relieved from keeping watch between 6 p.m. and 6 a.m.—G. O., No. 82, 1856.
- " " not to keep a house of public entertainment, nor any shop for the sale of customable or excisable goods, or for the sale of goods manufactured on the premises; nor keep any establishment requiring skilled or their personal labour to manage; nor trade as a merchant or broker.—G. O., No. 32, 1859.
- " " at the several outports are to keep regular journals of receipts and deliveries.—G. O., No. 77, 1852, and No. 101, 1854.
- " " are directed to secure the attendance of an Inland Revenue Officer before they enter houses in search of private stills.—G. O., No. 20, 1849.

OFFICERS OF CUSTOMS, continued:

- “ “ are to be allowed to compete for the vacancies of examining officer, to which the Board are empowered to promote, under Treasury Minute of the 6th December, 1858.—G. O., No. 45, 1857.
- “ No certificate of character is allowed to be granted by an officer to any person belonging to, or who may have left the service, without the previous sanction of the Board.—G. O., No. 79, 1857.
- “ *Removed to another Port.*—Particulars of service, conduct, and character to be communicated to the collector of the port to which the party may have received orders to proceed.—G. O., No. 107, 1856.
- “ Revised scale of remuneration for overtime attendance.—No. 29, 1862.

PETROLEUM.—The master or owner of any vessel carrying Petroleum into any harbour in the United Kingdom must conform to the regulations of the harbour authorities, under a penalty of a sum not exceeding £20 for each day.—25 and 26 Vict., cap. 66, s. 2.

PLATE PRESENTATION.—The remission of duty, or exemption from a return of drawback on re-importation, will only be granted in future on presents made by foreign princes or public bodies abroad; or sent out by public bodies from this country to the colonies; or purchased by subscription, and presented to individuals as testimonials of special and eminent services rendered by them to the public.—B. M., Feb. 10, 1851.

RE-PACKING REGULATIONS.—*See B. M., 20th Feb., 1824.*

- “ The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz., tea, 12 lbs.; currants, 14 lbs.; pepper, 28 lbs.—G. O., No. 24, 1844.

REPORTS, *Amendment of, not necessary for Free Goods*, either in excess or deficiency, nor for corn or firewood, unless the quantity be considerable; nor for other goods in excess, when the duty does not exceed 30s., if the officers be satisfied that no fraud was contemplated.

SAMPLES of the following articles, permitted to be warehoused, are allowed:—Arrow Root and Currants, per package, 8 oz. Pepper, bag, 1 oz. Raisins, mark,

SAMPLES, continued:

8 oz. Sago, pile, 2 lbs. Sugar, foreign, under 5 cwt., chest, 12 oz.; 5 and under 8 cwt. 1 lb.; above 8 cwt. $1\frac{1}{2}$ lb.: B. P., hhd. or tierce, $1\frac{1}{2}$ lb.; chest $\frac{1}{2}$ lb.: barrel 12 oz. Molasses, cask, 8 oz. Tapioca and Vermicelli, package, 1 oz.

SEIZURES.—Regulations for preparation and control of accounts.—G. O., No. 69, 1851, and No. 5, 1860.

“ Seizure and all other public moneys to be brought to account on the day on which the same may be received.—G. O., No. 15, 1850.

“ *of Tobacco*.—The name of the informer to be confidentially communicated in London to the solicitor; at Outports, to the collector; and the informer's share of rewards to be paid through his hands, to detect collusion, should it exist.—G. O., No. 87, 1848.

“ The same rate of reward to be paid for seized tobacco stalks and tobacco stalk flour as for sound unmanufactured tobacco.—G. O., No. 13, 1851.

“ *made by Inferior Officers* are not to be participated in by a superior, unless actually present, or having given information thereon.—G. O., No. 5, 1843.

SHIPPING BILLS not to be accessible to the public.—B. M. 18th Oct., 1850.**SPIRITS**, *Regulations and Assessment*, see p. 390.

SUGAR.—No entries are to be acted upon when the deficiency in the quantity entered and on which duty is paid, as compared with the landing, or import quantity, is greater than 3 per cent. of the whole quantity.—B. M. 27th June, 1860.

“ In weighing hogsheads, tierces, and chests, the 2 lbs. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1 lb. weight must be employed.—B. M., 8th Jan., 1833.

“ Tares on sugar imported from the West Indies are as follows:—

	Cwt.	Qrs.	Lbs.
Ht.ds. 17 and upwards,	1	3	0
“ 15 and under 17 cwt.,	1	2	0
“ 12 and under 15 “	1	1	12
“ 8 and under 12 “	1	0	0
under 8 “	0	0	14 per cwt.

—G. O., 11th Dec., 1821

TEA.—The regulations to be observed on the bonding of Tea will be found in G. O., 17th Oct., 1834.

“ imported in packages not exceeding 14 lbs, and not originally packed in China or India, to be in future weighed to the quarter of a pound, and tared to the ounce.—G. O., No. 76, 1857.

“ *samples of*, may be taken as follows:—

From 10 chests or 20 small catty boxes... 6 oz.

20 “ 40 “ ...12 oz.

40 “ 80 “ ...18 oz.

80 “ 160 “ ...1½ lb.

81 { and up- } 161 and upwards 2 lb.
wards, or

The duty to be charged upon any further samples; and should the whole chop be exported, the duty not to be demanded upon the first sample.—B.M., 23rd March, 1857.

TIMBER AND WOOD, *Regulations and Assessment*, see p. 365.

TOBACCO.—In weighing, the weight is to preponderate on the weight side; 2 lbs. being deducted from the total, where the package is above 450 lbs.; and 1 lb. where it does not exceed that weight.—B. O., 10th April, 1833.

“ *imported for immediate exportation only*, may be removed at the *gross weight*, the net weight being calculated at a computed tare prior to removal; the goods to be re-weighed at the port of arrival, and the duty to be paid upon any deficiency then ascertained.—G.O., No. 62, 1852. One package in five, at least, to be examined internally at the port of arrival.—G.O., No. 56, 1861.

“ *removed to another Port.*—Re-weighing dispensed with, provided the purchaser declare the tobacco to be for home use, and give security to pay duty on the weight ascertained at the time of removal.

“ **AND SPIRITS** *removed to the Isle of Man*, to be notified on a separate despatch.—G. O., No. 54, 1861.

“ *For regulations respecting the removal of packages of Unmanufactured Tobacco and Cigars on the gross weight*, see B. M., 31st May, 1861; also B. M., 6th January, and 31st March, 1859.

“ *As to the removal upon the gross weight of packages of Manufactured Tobacco*, see G. O., No. 34, 1860.

TOBACCO, continued :

" *Sampling*.—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs.—the weight to be marked on a label attached to each sample, and signed with the examining officer's initials. Upon return of the first sample, a second may be permitted, as also a third and a fourth, but no more. When returned, such samples to be weighed, allowing for natural waste on the following scale. Any further deficiency is to be charged with duty, or an equal quantity returned by the importer :—

If returned before the expiration of			3 months,	4 oz.	
3	and not exceeding	4	"	5	"
4	"	5	"	6	"
5	"	6	"	7	"
6	"	12	"	8	"
12	"	18	"	12	"
18				16	"

If the sample be not returned when the package is re-weighed for home use, the weight thereof must be added to the duty-weight; when samples are returned, the labels are to be destroyed in the presence of the proper officers.—B. M., 5th Nov., 1842; 15th Oct., 1846; and G. O., No. 136, 1854.

" *Samples of*, may be imported of the weight of 4 lbs. each, subject to the regulations of the General Order of the 6th Dec., 1822.—See G. O., No. 76, 1856.

" " exported to the Continent may be retained without payment of duty, provided they be locked up, and within 12 months the samples be paid duty on, or be exported.—B. M., 19th Sept., 1851.

" *Damaged*, cut off in the warehouse, may be exported in legal packages, and on bond being entered into.—B. O., 4th March, 1830.

" *the growth of*, prohibited in Great Britain and the Channel Islands. See 12th Chas. II., cap. 34; 22nd George III., cap. 73; and 1 and 2 Will. IV., cap. 13.

UNIFORM of *Out-door Officers* to be compulsory on those admitted subsequent to the date of the General Order, No. 33, 1861.

WINE, *Regulations and Assessment*, see p. 390.

THE
CUSTOMS' ESTABLISHMENT
OF THE
PORT OF LONDON (£11,996,702).

Corrected to 20th September, 1862.

SECRETARY'S OFFICE,

Secretary—Francis G. Gardner. *Assistant-Secretary*—George Dickens.

Committee Clerks—John B. Hale, Thomas J. Pittar, Joah F. Bates.

London Petition Clerk—Robert Bates.

Chief Clerks—William D. Chester, William D. Thring, Henry J. Maclean.

Clerks.—*First Class*—Edward Hollingworth, John Smith, Frederick G. Walpole, James S. Renwick, Edmund Goodwyn, Richard H. B. Castle. *Second Class*—G. Hassell Armstrong, Richard C. Hallowes, Richard Gillard, Samuel Seldon, Henry Coxwell, Arthur Richmond, Richard T. Prowse. *Third Class*—F. W. Chaplin, W. H. Hinton, J. Courroux, Sydney F. Gibbons, Tom. B. Bishop, Howard Payn.

SOLICITOR'S OFFICE.

Solicitor—Felix. J. Hamel.

Assistant Solicitors—Richard Beverley, James O'Dowd.

Clerks—Richard E. Cumberland, John L. Graham, John P. Seaver, Richard Beverly, jun., Charles Daniell, Francis W. Gardner, Felix H. Hamel, Thomas Wildman, Bernard J. Burgess.

Arresting Officer and General Clerk—E. G. Weale.

SURVEYORS-GENERAL.

Frederick St. John, Henry C. Brown.

RECEIVER-GENERAL'S OFFICE,

Receiver-General—Sir Francis Hastings Doyle, Bart.

Assistant Ditto.—Daniel T. Miller.

Clerks.—Charles S. Cartwright, James Cook, Edward Beaumont, George Bezer, Henry R. Poole, Hugh P. Burnard, Thomas E. Wainwright, Robert Whitechurch, James Guy, Charles D. Johnson, Tom M. Whatley, Alexander Christie, Thomas West, George F. Wildman, Thos. Smart, S. T. Wood, E. T. Olver, James P. Midland.

Supernumerary Clerks—Edwin Elen, Charles J. Stebbing, Frederick Dyason, Arthur S. Roope, Philip Hardcastle.

CONTROLLER-GENERAL'S OFFICE.

Controller-General—Henry W. Dobell. *Assistant Do.*—Robert G. Hast.

Principals of Branches—Alfred M. Tupper, J. Jenner Weir, John King, W. H. Dickinson.

Clerks.—*First Class*—Valentine W. Plunkett, Robert C. Goodwin, John Boyes, Alfred Slocombe, Charles Beaumont, Arthur White. *Second Class*—Edward H. Bassett, Francis V. Mills, William W. Marvin, William Johnston, Robert Richardson, William Dick, H. J. Gardner. *Third Class*—James Boddy, William Woodhams, Spencer Dally, R. J. Harwood, C. H. Maclean, J. D. Delany, F. J. Brinsden, E. Ayris. *Fourth Class*—Mark Smith, Albert Tory, Lancelot B. Shute, Watson Cotteman, John T. Gardiner, Alfred Hibburd, Charles Lemon, William Burton, Graham J. Eden. *Fifth Class*—Frederick Springett, John W. Jones, Alfred Burgess, John White, C. P. Champ, J. M. Bamford, G. M. Tait, John Mearns, William H. Wyon, Francis E. Williams, William B. Caddel.

Supernumerary Clerks—Daniel Ground, A. E. Markes, J. S. Pullin.

INSPECTOR-GENERAL OF IMPORTS & EXPORTS OFFICE.

Inspector-General—John A. Messenger. *Assistant Do.*—Edward Bernard.

Principal Clerks—J. Johnston, R. Whitmore, William Masson, Stevenson Hume.

Clerks.—*First Class*—George S. Cobham, James Mundy, Henry Burlton, Edmond Crabb, John J. Gossett, James E. C. Lewin, John Benham. *Second Class*—Edward Chambers, John H. Butler, Charles Treleaven, John Werrett, George Pridie, John Shynn, Robert Barker. *Third Class*—Henry C. Hast, William Clark, Edward J. Armstrong, George F. Crompton, Charles T. Cobham, Edward Harrison, Daniel C. Maunsell, Walter B. Penley, Henry Wild. *Fourth Class*—John A. Stebbing, John H. Stephenson, Frederick W. McIntosh, George Finch, James R. Jeffries, Charles B. Pollard, Walter J. Cleave, Henry S. Persse, A. Greaves, W. R. Shadforth. *Fifth Class*—P. J. Le Sueur, W. P. Orme, John Holdaway, Alexander M. Thomson.

EXAMINER'S OFFICE.

Examiner—Watkin W. Taylor. *Assistant Do.*—Henry W. World.

Principal Clerks—John Leggat Irish, Charles F. Brenchley, Stephen Bourne, Edwin Beedell, Robert French, Joseph Warren, Aubrey Walsh, John F. Courtenay, Henry A. Lucas.

Clerks.—*First Class*—John Bywater, Frederick Sturley, Peter Warburton, Alexander Anderson, John W. Hodges, Henry Miller, Frederick Ross, Edward A. K. Edgar, John L. Kneller, William P. Keatinge, Alfred T. Cuffley, Nicholas Drew, Charles F. Cannon, Benjamin Bassett, Wm. Hewitt, George Batten, James B. Tomlinson. *Second Class*—W. Seintance, G. Metcalfe, Augustus C. H. Raitt, John Bowness, Hugh Bridger, Alfred M. Masset, James Lewis, Robert Lynch, Charles Peto, William Andrew, William Robinson, William Colquhoun, William H. Fenton, William Pitcairn, F. Harvey, James Standing, Robert M. Nisbett, George S. Dudley, R. H. Woods. *Third Class*—John E. Cox, W. S. Tarr, R. Roper, Charles Waters, Charles W. Mutlow, John B. Seward, Dundas C. Williams, Alexander W. Dods, George E. Bunnett, William H. Meader, Colin Chisholm, Charles A. J. Cooper, George Cook, William G. Perkins, R. M. Paton, L. C. Duncan, John Fox, Edward Kelly, George F. Nedham, James Hoare, John Crane, Peter Fawcett, Henry Blake, Henry Atkey. *Fourth Class*—Fred. M. Dwight, Richard C.

Nokes, George Harrison, Edmond Ross, H. Towells, Charles C. Stockdale, C. Mellish, C. W. Rainger, John C. Dodman, W. T. Mills, Alexander Wood, D. J. Clanchy, Washington F. Lynn, Thomas A. Blake, William F. C. Britton, C. Pyke, Alexander S. Watt, Albert Wright, Frederick Law, George Armstrong, Frederick A. Williams, R. S. Lyne, George Newmarch, J. G. Lewis, Charles E. Ailt, Harry Burton, William H. Spilling, Bartholomew Minter. *Fifth Class*—William H. Coassins, G. Fitzgerald, Griffith Griffiths, George S. Robins, Edwin J. Burt, James Wyeth, James Moxon, John O'Dell T. Hill, E. C. Daniell, Anthony M. D'Arcy, George Voysey, G. M. Gunn, J. Purrott, E. F. Stewart, C. E. Pyemont, C. H. Norman, T. J. Hirst, A. C. Nixon, Richard Gill, C. J. Dore, Wm. Hanney, Wm. K. Punshon, J. M. Briscoe, J. H. Meredith, W. Carter, J. W. Flower, T. Quarm, H. Clapton, E. K. Larkins, N. Earle, David Alpine, William Allingham, J. Chambers, *Sixth Class*—L. McPherson, H. F. Howes, H. J. Scott, W. Robertson, G. J. Kent, C. R. Ford, J. Cooper, W. Denne, R. J. Blake, John Rees, E. F. Potter, W. Collins, W. Knight, W. E. Wheeler, James Burton, H. B. Ewald, F. L. Langton, W. H. Harrison, G. R. Robinson, S. J. Fippard, W. J. Sharpe, S. Butts, D. Clapham, J. A. Gandon, J. Mudie, M. Watts, W. D. Cramp, R. Brown, J. H. F. Brabner, J. Jupe, M. Shattock, D. P. Williams, W. Thomson, H. A. Coates, G. M. Jenkins.

LONG ROOM DEPARTMENT.

Collector and Chief Registrar—William Wybrow.

Principals of Branches—John S. Willimott, Edward Sheppard, William Malraison, Henry Bezer, Edward Walter.

Chief Clerks—Henry Woodyear, George Evans, Frederick Rich, Robert Mackay, Thomas Inglis, John R. Hawkins.

Clerks.—*First Class*—William J. Roberts, W. L. Ross, Thomas Howard, W. J. Bezer. *Second Class*—Francis D. Gem, Edwin Boyd, Thomas D. Thorpe, Robert Main, Henry C. Disney, James H. Pounce. *Third Class*—Edward Maclean, Henry H. Hooper, William F. Lee, Richard Ledger, James Thomas, James E. Burrell, John Flett, Charles K. Saunders, Henry A. Cartwright, Miles Staplyton. *Fourth Class*—Charles Wrightson, John Bradford, William H. Sharland, James D. Whitmore, Charles S. Holmes, William C. Parsons, W. Lingham, M. G. O'Connell, W. Tothill, Hugh L. Flavey, Henry Blake, W. H. Hunt, J. R. Cross. *Fifth Class*—H. Lane, W. Wood, F. W. Staples, M. Mawson, J. Smethurst, E. J. Marson, J. S. Symon, H. Frost, W. P. Barrett, J. E. Horan, F. Leach, James Gibb, J. T. Gascoin, S. B. Flaxman.

SEARCHER'S OFFICE.

Principal—Henry Caulier. *Chief Clerk*—Edward King.

Clerks.—*First Class*—Pearse Southee, Robert Beck. *Second Class*—Samuel Chappell, James Grant, C. E. Green. *Third Class*—Thomas Stevenson, Alfred Pooley, J. T. Webb, Charles Herbert, R. M. Mullen. *Fourth Class*—J. A. Legge, C. W. Claxton, M. Fitzgerald, W. C. Chalker, J. W. Coles, G. R. Mitchell, John Fogden, H. T. Drew. *Fifth Class*—William Clarke, John Channon, W. A. Pooley, W. A. Curr, E. Bertolacci, Johns Sargent, A. Kitchener, F. Hoe, J. B. H. M'Cormick, S. McMillan, F. W. Miller,

LEGAL QUAYS.

Controller of Accounts—Sidney S. Dipnall.*Assistant Ditto*—Edward Jones.*Principal Clerk*—Theophilus Moon.*Principal Clerks*—Robert Taylor, Robert Dixon, James Maggs, George F. Schilling, Parker Stanley.

Clerks—*First Class*—W. Caird, Nevil O. Cribb, Walter B. Measor, G. Haverkam, H. S. Worsfold, John F. Taylor, John Batten. *Second Class*—George Allison, Benjamin Howson, Thomas Brenan, John Coombs, Francis Bryant, William S. Raby, William Scott, Edward Wildish, James Cresswell. *Third Class*—William Harman, Amos Easton, Frederick Maclean, Valentine Tallon, Hamlin Wells, William H. B. Kempe, Harry Finden, J. N. Fennings, R. G. Barton, Samuel Malley, J. J. Noss. *Fourth Class*—J. C. Stockton, James Scott, George Ellis, W. D. Ridgway, Charles F. Irving, Cuthbert Wills, P. H. Freelove, W. H. Punchard, E. P. B. Smith, T. R. Whitney, G. Still, Louis Harris, Edwin Cullen. *Fifth Class*—James C. James, A. Neill, J. Rubie, J. M. Newman, H. G. Smith, W. McBride, A. Neighbour, A. V. Tippet, J. Hill, F. W. Pattison, T. R. Howard, J. C. Stuart, E. T. W. Semmens, S. S. Tresilian, C. E. Mercier. *Sixth Class*—W. J. Mullett, W. Ward, C. Bird, W. Smith, A. W. Roberts, A. Skelton, H. Hake, W. M. Bishop, S. Mason, A. T. Skipper, W. Grantham, J. G. Royle, W. D. Ground, J. C. Jackson, W. Nicholas.

LONDON DOCKS.

Controller of Accounts—John Pierce.*Assistant Ditto*—Malcolm D. Crosbie.*Principal Clerks*—Thomas Perkins, Frederick Fermor, Alfred J. Tyte.

Clerks.—*First Class*—William T. Reeves, Philip Champ, J. Habbijam, O. G. Lowe, Charles R. Blackett. *Second Class*—William C. Jelley, Frederick Thuell, Samuel Harris, David Minter, William Barnes, John K. Harris. *Third Class*—Albert Honywill, Thomas Johnston, Alfred C. Bray, E. A. West, C. Binning, R. Reynolds, J. F. Dutton. *Fourth Class*—Septimus F. Wayland, Mark Blakeman, Patrick Bergin, Thomas Grady, Edwin Collins, George Marshall, John E. Tindale, James H. Knight, Joseph Roughan. *Fifth Class*—George Ficklin, Thomas G. Scott, William Bindley, George Saunders, C. O. Fry, J. D. L. Learmond, J. Cross, W. F. Heydon, J. Quinn, H. Lewis, A. Rusby. *Sixth Class*—J. G. Atkin, J. O. Blair, G. Williams, F. Q. Home, J. O'Doherty, W. H. Sentance, Henry Ellis, John Kennedy, J. S. Cobb.

ST. KATHERINE DOCKS.

Controller of Accounts—John Lalor.*Assistant Controller of Accounts*—Richard Gowlland.*Principal Clerk*—Henry Harris.

Clerks.—*First Class*—Henry Cumming, William Worsfold. *Second Class*—John A. Main, George K. Beedle, Thomas H. Askew. *Third Class*—Mitchelburne Knox, George Fitzmaurice, Alfred Welby. *Fourth Class*—William H. Baker, F. Jackson, Henry G. Davie, James Flynn. *Fifth Class*—W. Jones, George Barrett, G. H. Hill, C. Edwards, John Dun-

ning. *Sixth Class*—J. Sell, J. Holland, R. Baverstock, C. Bedford, J. C. Martin, R. C. Jackson.

TEA AND EAST INDIA OFFICE.

Controller of Accounts—Samuel Buller Lemon.

Assistant Ditto.—Henry W. Legge.

Principal Clerks—William Levitt, J. C. Welford, William Jennings. *First Class*—William Cole, George Haggard, James Glasson, J. M. Mann, Henry Robins. *Second Class*—Richard S. H. Gooch, William H. Ashmead, William Reid, William Troon, William C. Turner, James B. Lakeman, Joseph B. Mellish. *Third Class*—Robert Freer, F. Joyce, J. A. Coates, E. J. Doherty, J. T. Barnard, John Wemyss, James J. Hall, James W. McCulloch. *Fourth Class*—Henry D. R. Forster, Henry Chapman, Charles J. Hoffmeister, John Fallon, W. H. Low, Edwin Fradd, James E. Wallace, Charles S. Barnes, Thomas Bird, R. Lacey. *Fifth Class*—R. E. Lee, G. Stainburn, W. E. G. Cassell, J. Hort, R. W. Roper, R. H. Clark, R. F. Lacon, F. C. Hammond, T. Rochford, T. Chambers, H. Kirby, G. A. Page, J. Fleming. *Sixth Class*—J. Mount, G. C. Calvert, C. A. Pyne, J. F. Luscombe, R. B. Wormald, G. B. Holtum, W. H. J. Brown, H. A. Wotton, William John, Theodore Long, S. J. Bowes, W. R. Ellwood, William Muir, Alexander Lillie.

EAST AND WEST INDIA DOCKS.

Controller of Accounts—Samuel J. Louttit.

Assistant Controller of Accounts—John R. Squirrel.

Principal Clerk—Richard Allerton.

Clerks.—*First Class*—John H. Gendle, William Warburton. *Second Class*—Matthew Irving, George Peel, Richard Partridge. *Third Class*—Richard Ruegg, R. E. George, J. M. Goldie, Francis Molony. *Fourth Class*—John Lynch, Thomas Doherty, J. Howard, S. Frost, Joseph W. Culling. *Fifth Class*—James W. Everitt, Richard H. Ruegg, Henry P. Greaves, R. Flanagan, G. Godson, J. H. Dixon. *Sixth Class*—T. Beattie, J. J. T. Burt, E. Crawley, T. R. Haddon, J. Monsell, John Samuel Cobb, W. Rhodes.

OUT-DOOR DEPARTMENT.

Inspector-General—Robert A. Ogilvie.

Controller—Charles E. Hunt.

Surveyors.—*First Class*—Anthony Compton, Samuel Brent, Edmund Scanlan, Chas. J. Cox, Alexander Campbell. *Second Class*—John Thorpe, Ed. B. Hughes, Henry Lambert, John E. Burt, Augustus L. Cope, Wm. Phillips, J. H. Lilley.

Assistant-Surveyors.—*First Class*—Richd. F. Hosken, Robert Pritchard, Chas. T. Pickford, Thos. Auckland, Chas. G. Sanderson, Alfred Pratt, Jas. B. Giles. *Second Class*—Henry B. Pigot, Richd. W. Cox, Jas. Hoar, Robert Grey, John Donnan, John W. Douglas, R. K. Heath, Jos. Fleming, Charles Bernard.

Examining Officers.—*First Class*—F. W. Wallis, S. J. Brewer, R. Hillman, J. Oldham, W. Peyton, J. Britton, J. C. Gibson, N. Wingfield. W. Fairbairns, W. H. Bentley, J. A. Smith, E. P. Le Feuvre, G. B. Lefroy, R. Macdonald, A. Campbell. *Second Class*—J. De R. Cope, J. McPhee, T. Hudson, T. Jefferson, W. F. Bramall, F. Wearne, T. Bowden, C. D.

Faircloth, J. B. Bunting, W. Taylor, W. Oakes, R. Daws, S. Thompson, T. Widger, C. C. Fowler, C. Irving. *Third Class*—R. P. Barlow, J. King, A. Wright, J. Gardner, W. Brown, J. Hicks, W. E. Monger, J. J. Dean, R. Henderson, J. McCulloch, J. Bowden, C. J. Wilde, M. Daly, R. Burton, C. T. Hill, W. T. Abbot, A. W. Wadsworth, J. Crabbe. *Fourth Class*—J. McDonald, C. E. Plowman, A. Fitzgerald, T. Satchell, T. W. Dowley, A. Innes, T. P. Mostyn, W. Goulding, A. Campbell, J. Morrisson, W. Chamberlain, R. Dundas, W. R. Ryan, R. Robinson, R. T. Churchill, R. Cogar, J. Christian, G. Simmonds, C. H. Barton, B. Fricker, G. Kemp, George Barnes. *Fifth Class*—J. Harris, T. Robb, J. Mulvey, J. R. Turner, J. Linton, J. Randall, M. Nicholson, C. Parry, J. Dott, B. Sans, R. H. Morgan, J. Blake, J. W. Hurrell, H. Jones, W. G. Brown, T. Smith, E. Johns, T. G. Papps, R. Patterson, J. Penny, J. C. May, T. E. Mogg, J. P. Burt, J. Allen, S. White, J. Solvan, George Hardy. *Sixth Class*—A. McDonald, R. Quick, J. Stark, A. Sims, S. Treliving, W. E. Jenkins, R. W. Ryan, W. Turner, J. Frost, G. K. Day, J. Curran, T. Hourigan, J. Turner, G. Prestwidge, T. Learmond, T. Callender, W. R. Cunningham, W. Baker, W. Bodle, F. C. Nicholls, W. Flynn, J. H. Alderman, J. Billings, J. R. Delacourt, E. L. Roberts, J. Russell, R. Hall, J. H. Richards, J. Carroll, J. Strong.

GAUGING ESTABLISHMENT.

Principal Inspector—James L. Johnston.

Inspectors of Gaugers.—*First Class*—Wm. W. Godfrey, Alfred Baker, Thos. Hull. *Second Class*—H. M. Cumming, J. Macqueen, D. Taylor, N. Stevens, W. H. Mitchell.

Gaugers.—*First Class*—John Bayliffe, John Clements, Chas. Overton, Thos. Watkins, G. E. Dyke. *Second Class*—W. K. Read, Wm. Worth, W. Middleship, G. R. Oram, W. S. Chamberlin, J. Fletcher, D. H. Harris, W. F. Good. *Third Class*—G. H. Young, M. J. Castleden, C. New, S. Ferguson, W. Neill, J. Richardson, W. Skinner, C. C. Skene, G. Clayton, C. Brotherton, W. Meakin. *Fourth Class*—T. J. C. Evans, M. Baron, J. Bellerby, W. Oades, J. B. Keene, G. H. Scrivenor, T. Williams, W. H. Wilson, J. Baldwin, H. Farr, C. Holton, O. Craven, C. Dering, J. Billings, A. J. White. *Fifth Class*—T. Lavington, W. H. Milner, J. Curdle, J. Maggs, J. R. Murphy, J. Gibson, J. Brown, J. Farrel, G. F. Young, J. Wood, J. W. Dodd, H. Scuse, C. Cornish, B. Wood, J. Hurst, R. Pen-treath, W. Lamb, D. P. Patrick, J. L. Hobson, C. J. Endle. *Sixth Class*—M. Collins, W. Manson, J. L. Gregory, W. H. Burton, D. Ramel, W. E. Foxwell, T. Colson, W. C. Walker, G. Rowden, G. D. Ham, W. M. Gilbert, R. C. Paynter, T. Leyden, E. Patteson, G. Dutton, J. H. Loveless, W. Beavan, J. Beedell, J. Crane, J. Owens, J. Lowry, George Bruce, W. T. Shute, S. F. T. Newson, John Dennen.

Surveyor-General for Tonnage—George Moorsom.

Draughtsmen—Wm. Moore, Felix M. Duffin, Alfred Ruston.

Surveyor for Buildings—Henry Adama.

Professional Clerk—Robert Dewes.

Clerk of the Works—Geo. A. Mortimore.

Principal Timber Measurer—James Hurd.

Medical Inspector—Walter Dickson, M.D.

Surgeon at Gravesend—Geo. A. Russell, M.D.

Housekeeper and Storekeeper—Henry C. Hast.

THE
OUTPORTS OF THE UNITED KINGDOM,
 ALPHABETICALLY ARRANGED;
 WITH THEIR RESPECTIVE SUB-PORTS AND CREEKS;
 ALSO THE NAMES OF THE
 SUPERIOR OFFICERS AND CLERKS STATIONED THEREAT.
 (Corrected to 20th September, 1862.)

The figures against each Port refer to the amount of Customs' Revenue received during the year ended March 31, 1862.

ABERDEEN. (£93,185.)

Collector and Surveyor—Daniel B. Preston,

Clerks.—Alexander Macfarlane, William Whitecross, John Horne, William Gregor.

Examining Officers.—David Bremner, James Turner, George M. Thompson, George Johnstone, Alexander Taylor.

CREEK: Newburgh—*P. C. Officer*, Peter Matthew.

ABERYSTWITH. (£343.)

Collector and Surveyor, Benjamin S. Candler,

Assistant Examining Officer, John Jones.

CREEKS: Aberdovey—*P. C. Officer*, David Williams.

Aberayron and New Quay—*Ditto*, Richard Lewis.

ALLOA. (£4566.)

Collector and Surveyor, John T. Ansell.

Assistant Examining Officer and Clerk, Robert Boyd.

CREEK: Kennet Pans—*P. C. Officer*, Hugh McDonald.

ARBROATH (£13,010.)

Collector and Surveyor, George H. Price.

Clerk and Examining Officer, John Campbell.

Assistant Ditto and Locker, Peter Thompson.

ARUNDEL. (£734.)

Collector and Examining Officer, Francis L. Shaw.

Clerk and Assistant Ditto, John Walton.

CREEKS: Littlehampton—*Examining Officer*, R. W. Grudgefield.

Chichester—*P. C. Officer*, Thomas Wilson.

Assistant Examining Officer at Itchenor, George Miller.

AYR. (£8807.)

*Collector and Examining Officer, James Stewart.**Assistant Examining Officer, John Mollwraith.***CREEK:** Girvan—*P. C. Officer, W. B. Rennison.*

BALLINA. (£7225.)

*Collector and Surveyor, James White.**Assistant Examining Officer, J. J. McCarthy.*

BANFF. (£4492.)

*Collector and Surveyor, Wm. D. Hobson.**Clerk and Examining Officer, James Marshall.***CREEKS:** Garmouth—*P. C. Officer, James Cruickshank.**Cullen—Ditto, John Ingram.**Macduff—Assistant Examining Officer, Wm. Cruickshank.*

BARNSTAPLE. (£7478.)

*Collector and Examining Officer, Richard White.**Assistant Examining Officer, Thos. H. Fisher.***CREEK:** Ilfracombe—*P. C. Officer, Robert Gillham.*

BEAUMARIS. (£990.)

*Collector and Surveyor, Wm. H. Smith.**Assistant Examining Officer, Joseph P. Watts.***CREEKS:** Holyhead—*P. C. Officer, E. B. Cunah.**Conway—Ditto, Thomas Snook.**Amlwch—Ditto, David Prichard.*

BELFAST. (£385,210.)

*Collector, John Shelly.**Clerks.—H. J. McCracken, D. Currie, James Moore, David Miller, A. Jennings, W. Dawson, D. Hamilton, J. Campbell, G. Hazard.**Surveyor, William Watt.**Examining Officers.—Edward Brown, William J. Tripp, Adam Hill, Henry Brigs, Robert Campbell, Robert Welch, William Trelford, Joseph Swinburn, B. N. McDowell, Wm. Donaldson.**Assistant Examining Officer, Jno. Cooper.***CREEK:** Larne—*P. C. Officer, Daniel Sheriff.*

BERWICK. (£10,206.)

Collector and Surveyor, Henry Gates. Examining Officer, Robert Bea.

BIDEFORD. (£2268.)

*Collector and Examining Officer, Alfred Gossett.**Assistant Examining Officer, John Courtis.***CREEK:** Appledore—*Examining Officer, William Nicoll.*

BORROWSTONESS. (£421.)

Collector and Examining Officer, George C. Coats.*Assistant Examining Officer*, Alexander Stevenson.CREEKS: Inverkeithing and St. David's—*P. C. Officer*, James Alexander. Limekilns—*Ditto*, David Cameron.

BOSTON. (£41,872.)

Collector and Surveyor, James Paxton.*Examining Officer and Clerk*, D. O'Toole.CREEK: Spalding—*P. C. Officer*, Andrew Anderson.

BRADFORD. (£32,710.)

Collector and Surveyor, James Grieve.*Clerk*, Duncan M'Lellan. *Clerk and Examining Officer* (vacant).

BRIDGEWATER. (£7787.)

Collector and Examining Officer, George Williams.*Assistant Examining Officer*, Charles Ord.CREEKS: Minehead—*P. C. Officer*, Henry Cox. Watchett—*Ditto*, E. Ford. Burnham—*Examining Officer*, George Tully.

BRIDPORT. (£2107.)

Collector and Surveyor, Lawrence M. Maxton.*Clerk and Examining Officer*, Charles Jackson.

BRISTOL. (£1,314,170.)

Collector, Ambrose Foote.*Clerks*.—James Bull, Charles Jarvis, Charles A. Badcocke, Russell A. Snell, Samuel H. Baber, Jukes P. Jones, W. Wilkins Hale, Edwin Bartley, Thomas B. Morris, Jno. Fairbairn.*Surveyor*, Charles Lemon. *Assistant Surveyor*, Wm. P. Meeker.*Examining Officers*.—John Hassall, Henry T. Quinton, Wm. Yeowell, William Smith, Jonathan Rothwell, Robert E. Barker, James C. Heaven, John Williams, Jenkin Todd, Jno. Fairbairn, Geo. Beake, Henry B. Bromhead, Jno. Jones, F. A. Thoresby, J. McConnell, George O. Morley, John Martin, John C. Rose, Thomas M. Goulter, John Twining, Henry Curnock, Samuel Jakeway, Samuel G. Deeble, George C. Gwinett, B. H. Rice, Geo. H. Hall, P. J. Aldersley, Thos. Flewell.CREEK: Uphill—*P. C. Officer*, D. H. F. Carter.

CAERNARVON. (£8455.)

Collector and Surveyor, John Cronin.*Clerk and Examining Officer*, John Murrow.*Assistant Examining Officer*, Richard Grey.CREEKS: Pwllheli—*P. C. Officer*, R. F. Thompson. Barmouth—*Ditto*, Jno. Jenkins. Portenlleau—*Ditto*, D. Evans. Portmadoc—*Ditto*, Thomas Morris. Port Dinorwic—*Ditto*, F. Samons.

CAMPBELTON.

Collector and Surveyor, Robert Hicks. *Clerk*, Robert Gordon.

CARDIFF. (£12,346.)

Collector and Surveyor, T. Snow Miller. *1st Clerk*, William Argent.
Clerks.—William H. Godfrey, T. Davis, F. M. Leonard, Wm. Turner,
 E. S. Stockdale.

Examining Officers.—William L. Jenkins, Thomas Niven, D. Rhys,
 John Gordon, Colin M'Nab, J. Rees, J. Coyle, D. McGillivrie, W. Gibbs.

CREEKS: Aberthaw, Barry, and Sully—*Coast-waiter*, Herbert Reece.
 Penarth—P. C. *Officer*, Samuel Arthur.

CARDIGAN. (£38.)

Collector and Surveyor, Lewis Evans.

Assistant Examining Officer, D. Morgan.

CREEK: Fishguard—P. C. *Officer*, Hugh Davies.

CARLISLE. (£22,440.)

Collector and Examining Officer, Francis Waring.

Clerk and Examining Officer, D. G. Muir.

CREEK: Silloth—P. C. *Officer*, James Barnes.

CHEPSTOW. (£3913.)

Collector and Surveyor, John Scarlett.

Assistant Examining Officer, George H. Child.

Examining Officer at Beachley, John Bee.

CHESTER. (£69,177.)

Collector and Examining Officer, James Foyster.

Clerk and Examining Officer, Richard Simcock.

Clerk and Assistant Examining Officer, H. Shepherd.

CREEKS: Flint, Bagilt, and Wepra—P. C. *Officer*, William Conway
 Jones. Mostyn and Rhyl—*Ditto*, Joseph Edwards.

COLCHESTER. (£14,963.)

Collector and Surveyor, Robert Raggett.

Clerk and Examining Officer, R. D. Rochfort.

CREEK: Brightlingsea—P. C. *Officer*, James Rodger.

COLERAINE. (£7696.)

Collector and Principal Examining Officer, Charles McAnally.

Assistant Examining Officer, Robt. McMahon.

CREEK: Port Rush—*Examining Officer*, John Carr.

CORK. (£298,413.)

Collector, Frederick Cassell.

Clerks.—Joseph Fanning, Thomas S. Lyons, Benjamin B. Galbraith,
 Morgan O'Donoghue, Michael J. Seymour, D. Barry, G. M. O'Neil.
Surveyor, Peter Moore.

Examining Officers.—Thomas J. Keane, Thomas B. Carnegie, Nicholas
 Seymour, Edward Field, Bryan Adams, Philip Dunn, Benjamin Banks,
 R. D. Young.

SUB-PORTS: Kinsale—*Sub-Collector*, &c., Richard S. Quill.

Youghal—*Sub-Collector*, Daniel Curliug.

COWES. (£3487.)

Collector and Surveyor, William Dear.

Clerk, William Vaughan. *Assistant Ex. Officer*, William Ward.

DARTMOUTH. (£3836.)

Collector and Examining Officer, John W. Edmonds.

Clerk, George N. Puddicombe.

Assistant Examining Officer, William R. Creed.

CREEKS: Salcombe—*P. C. Officer*, William H. Webb.

Brixham—*Ditto*, Henry Hallett.

DEAL. (£1904.)

Collector and Examining Officer, John D. Dumaresq.

Assistant Examining Officer, Patrick Callaghan.

Principal Coast Officer at Sandwich, John E. Wraith.

DOUGLAS. (£24,386.)

Collector and Surveyor, Richard S. D'Ousley.

Clerks.—Nathaniel W. Walker, George A. McCammon.

Examining Officer, R. J. Weaver.

CREEKS: Darbyhaven—*P. C. Officer*, Robert Q. Crellin.

Peel—*Ditto*, Leslie Lockhart.

DOVER. (£7958.)

Collector and Surveyor, Charles S. Saunders.

Clerks.—John Boyce, A. S. Touch.

Examining Officers.—John Spain, James A. Cocke, William Clark, William Lemming.

DROGHEDA. (£9231.)

Collector and Surveyor, John McKenzie.

Examining Officer and Clerk, George Clubb.

Assistant Examining Officer, James O'Connor.

DUBLIN. (£1,013,507.)

Collector, William P. Gardner.

Clerks.—George Hodgson, Michael Laffan, Thomas Clouston, William Macready, James McAllister, George Brereton, John T. Kelly, Nicholas Loughnan, J. F. Huddleston, Patrick Ryan, John Reid, P. P. McAllister, John B. Tydd, Abram Morphy, William Hasler, William Corby, H. F. Higginson.

Surveyor, William P. Tomlins. *Assistant Surveyor*, N. J. Halpin.

Examining Officers.—Richard Bowden, Arundel Carpenter, John G. Macfie, Edward Doherty, James A. Gardner, R. Fitzimon, J. R. Jackson, T. Donlon, R. Staples, Joseph Taylor, S. Ellis, Richard McMullen, Wm. Griffin, Wm. Reid, Lawrence Byrne, Wm. Guthrie, M. J. Harte.

CREEKS: Wicklow—*P. C. Officer*, J. R. Buckley. Arklow—J. Storey.

DUMFRIES. (£7602.)

Collector and Examining Officer, James Millar.

Out-door Officer, R. Ferguson.

CREEKS: Annan—*P. C. Officer, Robert Chalmers. Kirkcudbright—Ditto, James McRobbie. Barlochan—Ditto, George Fotheringham.*

DUNDALK. (£51,039.)

Collector and Surveyor, Joseph Barrett.

Clerk and Examining Officer, Peter Conolly.

DUNDEE (£61,746.)

Collector and Surveyor, John G. Beresford.

Clerks.—Robert Scott, William Findlay, George H. Ferrier, David Webster.

Examining Officers.—John Melville, William Scott, Thomas Smith, James Low, David Bell.

Examining Officer at Broughty Ferry, George Mutter.

CREEKS: Tay Port—*P. C. Officer, John Hill.*

St. Andrews—Ditto, George W. Matthew.

EXETER. (£101,531.)

Collector and Surveyor, James Donelan.

Clerks.—Thomas Aldcroft, William Smith.

Examining Officer, Joseph P. Morgan.

CREEK: Exmouth—*Examining Officer, William Matthew.*

FALMOUTH. (£9157.)

Collector and Surveyor, John Hughes.

1st Clerk, Charles R. Palmer.

2nd Ditto and Assistant Examining Officer, William Cornish.

Examining Officer, James Hutton.

CREEKS: St. Mawes—*Examining Officer, James D. Maxwell. Gweek—P. C. Officer, George Phillips. Penryn—Ditto, A. G. Mallet.*

FAVERSHAM. (£1233.)

Collector and Examining Officer, Edmund Snell.

Assistant Examining Officer, Nicholas Oates.

CREEKS: Whitstable—*P. C. Officer, John Phillips.*

Milton—Ditto, George Waghorn.

FLEETWOOD (£2975.)

Collector and Surveyor, William Walker.

Examining Officer and Clerk, William H. Poole.

FOLKESTONE. (£11,862.)

Collector, Warehouse-Keeper, and Jerquer, George B. Raggett.

Clerks.—John P. Wellard, John Heyward, Thomas Golder.

Surveyor, Alfred Farnworth.

Examining Officers.—Frederick J. Lilly, William A. Smith, John Haines, Frederick S. Tolputt, Henry Ford.

POWEY. (£1798.)

Collector and Examining Officer, George W. Hughes.*Examining Officer*, William W. Higman.**CREEKS**: Charleston, Polmear, and Polkerris—*P. C. Officer*, Richard Holden. Loos—*Ditto*, J. G. R. Anderson. Par—*Ditto*, D. W. Lovell.

GAINSBOROUGH. (£10,769.)

Collector and Examining Officer, John Dickson.*Out-Door Officer and Assistant Examining Officer*, David Kidd.**CREEK**: Keadby—*P. C. Officer*, George Gainfort.

GALWAY. (£81,749.)

Collector and Surveyor, Alexander Thomson.*Clerk*, James Whomond.*Examining Officers*, Robert Gildea, William H. Hinks.

GLASGOW. (£912,114.)

Collector, Frederick W. Trevor.*Clerks*.—Allan Ross, Thomas J. Graham, George Wigmore, James Kellar, Charles Burridge, James Whyte, Michael O'Halloran, John Ross, Frederick A. McKillop, Thomas Christie, William Sharp, Henry Cuthbertson, F. G. Taylor, Ebenezer Russell, Duncan A. Cameron, John Hutcheson, Paul Atkinson, J. T. Reyburn, John Govan.*Surveyor*, Patterson Bamber.*Assistant Surveyors*.—S. J. Smyth, J. W. Foubister.*Examining Officers*.—H. G. Sellwood, John Hoggan, W. J. Matthews, C. A. Spalding, Thomas Gordon, J. K. Bruce, George Ord, A. G. Anderson, J. E. Davey, Andrew Scott, Martin Costello, James Cooke, Henry Lowth, George Clayton, John Forsyth, James Allan, Edward True, Ogilvie Wilson, James Adamson, John Bain, Robert Goodwin.**CREEK**: Bowling Bay—*P. C. Officer*, John Taggart.

GLOUCESTER (£64,835.)

Collector and Surveyor, Arthur Stewart.*Clerks*.—Charles C. Brown, Patrick Crolly, John Routledge, C. N. Buchanan, H. J. Tasker.*Examining Officers*.—Edward Coleman, Charles M. B. Hale, C. M'Cain, J. C. Millett, F. L. Tibbitts.**CREEKS**: Lydney.—*P. C. Officer*, William J. Read.Sharpness Point.—*Examining Officer*, William Gilchrist.

GOOLE. (£65,161.)

Collector and Surveyor, Charles Heyward.*Clerk*, James Ritchie.*Clerk and Examining Officer*, William S. Bell.*Examining Officer*, John Warwick.*Assistant Ditto*, William Fillingham.

GRANGEMOUTH. (£11,222.)

Collector and Surveyor, James Hamilton Blain.*Clerks*.—William Miller, James Breen.*Examining Officers*.—David Stevenson, John Robinson, S. S. Stuart, John Chalmers.

GREENOCK. (£957,472.)

Collector, John F. Moore Hodder.

Clerks.—Thomas King, Utrick Walton, James Little, Stewart McAllister, Hugh McGregor, Duncan McIntyre, Jos. Hayton, H. Durkin, E. Maxwell. *Surveyor*, John Neave. *Assistant Surveyor*, Robert Morison.

Examining Officers.—John Cleland, William S. Elliott, Hugh Smith Main, James Dawson, John Ritchie, John Russell, Archibald Gardiner, Richard Q. Lane, William Finlay, Alexander J. Kerr, John Ford, John Ramsay, Edward W. Ward, George Kerr, S. J. Culpeck.

CREEKS: Islay—*P. C. Officer*, John Lindsay.

Ardrihaig and Tarbert—*Do.*, Duncan Macphail.

Tobermory—*Do.*, Colin Campbell.

Oban—*Do.*, John McDougall.

GRIMSBY. (£20,538.)

Collector and Surveyor, James Edwards.

Clerks.—Samuel Walmsly, Robert Blow, Edgar Wallis.

Examining Officers.—John Rennison, Charles Forder, George Fuller, William H. Marsh.

GUERNSEY.

Principal Officer, James Rider.

Clerk (vacant). *Tide Surveyor*, A. O. Le Huray.

CREEK: Alderney—*Chief Officer*, Andrew Brown.

HALIFAX.

Collector and Surveyor, George Barton.

Clerk, John Smith. *Clerk and Examining Officer* (vacant).

HARTLEPOOL (WEST). (£24,262.)

Collector, John Mackenzie.

Clerks.—Edward C. Lawson, William J. Hodgson, J. E. Holmes, Henry C. Manners, Alexander Macdonald.

Surveyor, F. J. Cackett.

Examining Officers.—C. Price, N. Butler, Henry French, Robert Millar, H. H. Bright, Joseph Doyle, James Lynch, Charles Branagan, J. McMillan, R. Hodgson, E. Edmond.

Hartlepool.—*Principal Officer*, John McCormack.

HARWICH. (£1205.)

Collector and Examining Officer, John W. Wood.

Clerk, W. P. Askew. *Examining Officer*, Charles A. Reed.

CREEKS: Mistley—*P. C. Officer*, Joseph Harvey Webb.

Walton, Holland, and Kirby—*P. C. Officer*, Henry Heath.

HULL. (£240,906.)

Collector, Daniel Colquhoun.

Clerks.—William P. Moore, Joseph W. Lister, George Bell, Chas. W. Arden, Samuel Montgomery, Edmund Isle, Francis Stead, George H. Todd, George H. Wilson, Edward Jones, Benjamin B. Walker, Benjamin Empson, Edward W. Wigney, R. C. Appleby, T. Lynch, J. Dodsworth. *Surveyor*, Edward J. Pretty.

Assistant Surveyor, Neil Leitch, Phineas R. Lowther.

Examining Officers.—William F. Bean, R. B. Moxon, Edward Redfern, W. B. Bartle, John Rourke, E. B. Smith, Daniel Connor, Richard Gallop, Frederick Vivian, C. Goldsmith, J. C. Alexander, J. Hurst, E. Reynolds, J. Carnie, T. Shipstone, J. M. Williams, S. Pentith, J. Sked, J. Mellor, T. Sanderson, W. Backhouse, F. Fullarton, T. H. Kirman, G. Pentith, J. Marshall, J. Baxter, J. Colton.

INVERNESS. (£6852.)

Collector and Surveyor, George M. Douglas.

Examining Officer, Guthrie Ballingall. *Clerk*, John Macdonald.

CREEKS: Burghhead—*P. C. Officer*, Edward Fraser Reid.

Fort-William, *Ditto*, John Campbell.

Cromarty, *Ditto*, George McDonald.

Findhorn, *Ditto*, Robert McDonald.

Lossiemouth, *Ditto*, Robert Simmie.

Portmahomack, *Ditto*, John McRitchie.

Fort-George, &c., *Ditto*, James Duffus.

Kyleakin, *Ditto*, Thomas Donaldson.

IPSWICH. (£18,262.)

Collector and Surveyor, Henry Thomas.

Clerk, John J. Head. *Examining Officer*, William V. Cornish.

Assistant Examining Officer, Edward Chalinder.

IRVINE. (£6516.)

Collector, John H. Stritch.

CREEKS: Troon—*Sub-Collector*, James W. D. Keogh.

Examining Officer, William Hind.

Ardrossan—*Sub-Collector*, George H. May.

Examining Officer, R. Smith.

JERSEY.

Principal Officer, George Robert Radford.

Controller, Thomas W. Clarke.

Clerks.—George P. Charleton, Charles Hunter.

Tide Surveyor, Philip Vontom.

KIRKCALDY. (£10,408.)

Collector and Surveyor, Thomas E. Fanning.

Clerk, Michael Beveridge. *Assistant Examining Officer*, T. Scott.

CREEKS: Anstruther, *P. C. Officer*, Francis Marshall.

Leven, Largo, and Methil—*Ditto*, James Arthur.

Dysart—*Ditto*, Michael Brown.

Burntisland—*Ditto*, James Hutchison.

KIRKWALL. (£157.)

Collector and Surveyor, William Gunn.

Assistant Examining Officer, John Tulloch.

CREEKS: Stromness—*P. C. Officer*, Charles M'Pherson.

Long Hope—*Ditto* (vacant).

LANCASTER. £15,559.

Collector and Surveyor, John Hardie.

Clerk and Examining Officer, William H. Curle.

Clerk, Frederick Preston.

Examining Officer at Glasson Dock, Gilbert F. Traill.

CREEKS: Ulverstone—*P. C. Officer*, John Strickland.

Poulton—*Ditto*, John Wright.

Barrow—*Ditto*, Nicholas G. Charleton.

LEITH. (£485,543.)

Collector, Thomas M. Wearne.

Clerks.—Alexander Stewart, F. C. H. Nicholson, Thomas Carse, Archibald W. Halden, T. J. Freeman, Robert B. Wallace, William Devlin, Edwin Brown, Adolphus Ross, James Borthwick, Thomas Costello, F. G. D. Cooper, James Robertson.

Surveyor, Crichton S. Gavin. *Assistant Surveyor*, Robert Monro.

Examining Officers.—James S. Thomson, Valentine Knight, Henry Trestrail, George Martine, Thomas J. Todd, James Thomson, Henry S. Dyer, Henry J. Webster, Robert Blyth, Thomas N. Fyfe, Daniel Paterson, John R. Mathie, T. Patterson, Walter Malcolm, Charles Tod.

CREEKS: Fishherrow and Cockenzie—*P. C. Officer*—Samuel Part.

Granton—*P. C. Officer*, Francis Evans.

LERWICK. (£76.)

Collector and Surveyor, John Gatherer.

Assistant Examining Officer, James Zuill.

LIMERICK. (£156,853.)

Collector and Surveyor, Thomas Avery.

Clerks.—Henry Cockshott, William M. Wallnutt, W. S. Corbet, C. H. Homan.

Examining Officers.—John Hogan, Peter M'Dowall.

CREEK: Kilrush—*P. C. Officer*, John M'Guire.

LIVERPOOL. (£3,413,629.)

Collector, Samuel Price Edwards. *Chief Clerk*, William G. Stewart.

Principal Clerks.—George St. George, William G. Flewker,

Clerks.—F. M. Holder, M. S. H. McCausland, R. Ross, W. Pearson, J. Monkhouse, Jesse Coulthurst, John R. Gill, John R. Jago, J. C. Johnstone, John B. Edwards, Thomas Cooper, Thomas Morgan, James C. Downey, George Thomas, John M. Ashton, Edwin Bean, Richard Hankin, T. Baxendale, J. Macnamara, James Baxter, Frederick W. Bell, C. B. Messervy, Edwin Fuller, James Lee, C. Snowden, T. Myers, Henry Mason, John Lewis.

Jerquer and Controller of Accounts, Thomas Foreman.

Principal Clerks for General Business.—John R. Lonsdale, T. B. Fellows, J. S. Evans, C. Ashton.

Clerks.—James Burr, Joseph J. Marsden, Richard Smith, Edward Connor, Thomas Standish, Edward Rigmaiden, St. Felix T. M. Tucker

Edward Osborne, Charles Jones, John Scott, John Bruce, Henry H. Rooke, Frederick Middleton, William Cochrane, John King, Alexander Stewart, William Stevenson, George W. Cashell, Thomas Abercrombie, John P. Lang, Charles McAllister, F. Foxwell, Henry C. Luya, James Millar, Henry Ferrey, William Jones, Patrick McAllister, John Wakefield, Eckersly Smethurst, James M. Reid, Edward F. Evans, John McArdle, William C. Burcher, Roderick G. McLeod, John Armstrong, D. M. Masservy, John Potbury, John Roberts, Benjamin Charles Clare, Joseph A. Bentley, William Edwards, David Burnet, Basil Baker, G. F. Cave, B. W. Gill, J. H. Dyas, C. Sandell, J. J. Forshaw, T. W. Russell, C. Green, William Mason, W. Taylor, A. H. Hall, T. W. Brooke, William Jebb, Alexander Thomson, C. T. Glasson, H. J. Brewer, George Gallie, S. G. Thomas.

Chief Surveyor of Shipping, William C. Miller.

Principal Out-door Officer, John T. King.

Surveyors.—William Thompson, Edward Armstrong, Henry W. Crosby, Edward Morgan.

Assistant Surveyors.—James Ward, Joseph T. Barton, Frederick A. Miall, Richard H. Minns, John Hussey, J. M. Dawkin, Henry Smith, Caleb Stower, John Hargreaves, Hugh Goold, Henry H. McBride, Samuel McClelland.

Examining Officers.—Rudolph Ilbery, Joseph Johnson, John Pennington, W. S. Pickthall, Richard Hayward, J. L. Robinson, W. H. Brasse, J. H. Genn, James Barnes, H. P. Wright, P. G. Traer, James Baxter, Robert Luce, John Mudie, Thomas Thomas, John Clinton, T. W. Kelly, Thomas Sansom, E. D. Musgrove, R. M. Green, James Edgar, Robert Mitchell, Thomas Cornish, Robert Jupp, John A. Kerford, William Humby, William Roberts, H. B. Jones, Joseph Harding, J. B. Sowerby, John Hatt, James Webb, E. L. George, William Harris, James Foley, John Holloway, Martin Byrne, William McConnachie, Tristram Foster, Robert McAdam, William B. Hill, William Penny, A. J. Tate, James White, James Armour, William McBain, Charles Potter, William Green, W. H. Coulson, Peter Clark, Thomas Hargraves, Lakes Roscorla, D. McArthur, T. W. Reader, S. B. Williams, D. McClure, Henry Wright, Moses Jenkins, William Fraser, Robert Currie, P. B. Maylor, James Sharp, James Cassell, William Hull, Thomas Moss, John Wright, W. H. Elve, G. W. Bull, Andrew Mayne, Thomas Brown, Sampson Major, Benjamin Bentley, Matthew Cleary, John Coomer, Daniel Beale, John Parry, William Hope, George Bloor, John Meddins, James Dale, Michael Walsh, Walter Beggs, Henry Williams, John Sewell, Richard Robinson, Samuel Read, John Fox, Thomas Bibby, Joseph Purdy, James Wallace, Thomas Clegg, Samuel Whittle, Edward Williams, Thomas Wrenn, Henry Cantell, Edward Briscoe, John Sewell, Thomas Richardson, John M. Pender, John Kynsey, John Monroe, Edward Darby, James B. Lacey, Alexander Glenahan, David Brereton, William Vasey, Thomas Lynas, John Alderson, Duncan Livingstone, Robert Oldfield, John Holden, George Elston, G. Bowers, J. Tildesley, W. Pook, J. D. Guerin, W. C. Cowles, John Coghlan, Patrick Taafe, W. Marshall, H. Kavanagh, J. W. Griadale, H. Lloyd, Elisha Wilcockson, R. Marshall, J. Christopher, H. Carnhar, G. Kelly.

CREEKS: Garston—*P. C. Officer*, Stephen McDonald.

Ellesmere Port—*Ditto*, James Morford.

LLANELLY. (£2200.)

Collector and Surveyor, Robert V. Innes. *Clerk*, Edward L. Penfold.

Clerk and Examining Officer, Andrew Riddell.

Assistant Examining Officer, Benjamin Applebee.

CREEKS: Carmarthen—*P. C. Officer*, Vacant.

Pembrey—*Ditto*, David Berwick.

Lougher—*Ditto*, David Phillips.

Ferryside—*Ditto*, J. B. Finch.

LONDONDERRY. (£129,358.)

Collector and Surveyor, David Williams.

Clerks.—Charles Scott, John Gilliland, John Pirie, John Thompson,

Examining Officers.—Alexander Dysart, Samuel Henderson.

LOWESTOFT. (£8048.)

Collector and Surveyor, John Robertson. *Clerk*, A. D. Gowing.

Examining Officer, Richard Coveney.

CREEK: Southwold—*P. C. Officer*, Thomas Durrant.

LYME. (£313.)

Collector and Surveyor, George Clayton.

Assistant Examining Officer, Richard Hayward.

CREEKS: Axmouth and Seaton—*P. C. Officer*, John Needs.

LYNN. (£17,296.)

Collector and Surveyor, James Turner. *Clerk*, Thomas Hollis.

Examining Officer, Angus McNab.

Assistant Examining Officer, Joseph W. Bullin.

CREEK: Heacham—*P. C. Officer*, John G. Burcham.

MALDON. (£338.)

Collector and Surveyor, Thomas Cumming.

Assistant Examining Officer, Joseph Ritson.

CREEKS: Burnham—*P. C. Officer*, James T. Handley.

Leigh—*Ditto*, James Cockett.

Rochford—*Ditto*, James Richmond.

MANCHESTER (Warehousing Town). (£187,545.)

Collector and Surveyor, Adam C. French.

Clerks.—Thomas Price, John Cunningham.

Examining Officer, Edward J. Chevalier.

MARYPORT. (£6210.)

Collector and Surveyor, Henry Lindsay.

Clerk and Examining Officer, Richard S. Boles.

MIDDLESBOROUGH. (£977.)

Collector and Surveyor, Thomas Nichol.

Clerk and Examining Officer, Robert C. Weatherill.

Examining Officers.—Matthew Kennedy, Valentine Baker.

Assistant Examining Officer, William Strugnell.

MILFORD. (£828.)

Collector and Surveyor, Henry Pattison. *Clerk*, Henry F. Shute.
Examining Officer, Robert Westacott.

CREEKS: Solva—*P. C. Officer*, Charles Browne.

Pembroke—*Ditto*, John Morgan.

Tenby and Saundersfoot—*Ditto*, Lionel P. Barnaschone.

MONTROSE. (£15,519.)

Collector and Surveyor, Pattenson Hayton. *Clerk*, Alexander Scott.
Examining Officer, Robert Webster.

NEWCASTLE. (£264,195.)

Collector, Joseph Baldwin.

Clerks.—Mathew Patterson, Michael A. Shield, James Dunbar, Nathan Hammond, Thomas Graham, Frederick Brandling, J. C. Preston, Robert Doubleday, Joseph Young, John B. Bates, Robert T. Watson, William Bell, George Charlton, John Potts.

Surveyor, Richard Sell.

Examining Officers.—John R. R. Rayner, Edward J. Wilson, John Dees, Robert Jackson, James Todd, Thomas Hanley, James Hale, Wm. Mumby.

NEWHAVEN. (£4928.)

Collector and Surveyor, Robert T. Dolan.

Clerks.—Beverley U. Hearn, William Robert Staveley, Vincent S. Primet.

Examining Officers.—W. S. Flint, Geo. J. Wood, T. Fuller, D. Mackay.

NEWPORT. (£12,453.)

Collector and Surveyor, Robert Cullum.

Clerks.—Henry J. Cullum, Stephen Lancefield, James Bladon.

Examining Officers.—Rowland H. Nicholas, Henry Land, Richard Trew, S. Billingham, Robert Main.

NEWRY. (£28,569.)

Collector and Surveyor, Elgar Pagden. *Clerk*, Joseph Grafton.

Examining Officer, John James Moutray.

Examining Officer at Warren Point, John Neylan.

PADSTOW. (£149.)

Collector and Examining Officer, Fitzherbert M. Macqueen.

CREEKS: New Quay—*P. C. Officer*, Henry Hicks.

Boscastle—*Ditto*, Philip J. Grose.

PENZANCE (£11,546.)

Collector and Surveyor, William Henry Holmes.

Clerk and Examining Officer, James B. C. Pascoe.

Assistant Examining Officer, Alexander Phillips.

CREEKS: St. Michael's Mount—*P. C. Officer*, John Grose.

St. Ives—*Ditto*, James H. Redfern.

Portreath—*Ditto*, Edwin K. Faull.

Hayle—*Ditto*, Wm. H. Holmes, jun.

PERTH. (£15,984.)

Collector and Surveyor, Robert Mostyn.

Clerk and Examining Officer, John Foggo Croll.

Assistant Examining Officer, James Thomson.

CREEK: Newburgh—*P. C. Officer*, John McColgan.

PETERHEAD. (£2140.)

Collector and Surveyor, William R. Balfour.

Clerk and Examining Officer, Charles Taylor.

CREEK: Fraserburgh—*P. C. Officer*, George N. Watt.

PLYMOUTH. (£148,303.)

Collector, Nicholas E. Browne.

Clerks.—John S. Salmon, William G. Slaughter, Henry Chambers, Richard Birdwood, Charles Cuddeford, John Broadhead, George Hingston, Edwin Ralph.

Surveyor, Francis Brent.

Examining Officers.—William B. Ramsey, John H. S. Russell, Alfred H. Kerswell, Christopher Rea, Charles G. Gibson, Thos. Landella, Herbert Kerswell, William B. Court, Andrew Burnett, Edwin Langmead, John Pillar, G. D. Williams, R. W. Hazeel.

CREEK: Calstock—*P. C. Officer*, George L. Skinner.

POOLE. (£5021.)

Collector and Surveyor, Isaac Walker. *Clerk*, Edwin Calton.

Examining Officers.—Andrew Kelly, Thomas Ridout.

PORT-GLASGOW. (£129,204.)

Collector and Surveyor, David C. Pagan.

Clerk, Robert Henderson. *Examining Officer*, James McGregor.

PORTSMOUTH. (£25,822.)

Collector and Surveyor, William J. Redpath.

Clerks.—William G. Maclean, James Scott, William Hayward.

Examining Officers.—George Rickman, John Ellis.

CREEKS: Fareham—*P. C. Officer*, Henry Surman.

Emsworth—*Ditto*, Leigh Hooper.

PRESTON. (£64,505.)

Collector and Surveyor, Thomas Jones.

Clerk, Richard A. Crombleholme.

Clerk and Examining Officer, Ephraim Taylor.

CREEK: Lytham—*P. C. Officer*, James Ross.

RAMSEY. (£4764.)

Collector and Surveyor, Thomas Jackson.

Examining Officer, George A. Adams.

RAMSGATE. (£2412.)

Collector and Surveyor, John F. Heatley.

Examining Officer, William N. Nash.

CREEK: Margate—*P. C. Officer*, John Murphy.

ROCHESTER. (£6745.)

Collector and Surveyor, Robert A. Norman.

Clerk, G. H. Wildish.

Examining Officers.—George H. Warlow, Henry Rimington.

CREEKS: Sheerness—*P. C. Officer*, Robert Todhunter.

Maidstone—*Ditto*, John Piper.

ROSS (NEW). (£21,988.)

Collector and Surveyor, Robert Scott.

Clerk and Examining Officer, William Commins.

Assistant Examining Officer, William Dealy.

RUNCORN. (From January, 1862, £919.)

Collector and Surveyor, James Scott.

Clerk and Examining Officer, Daniel Seery.

RYE. (£300.)

Collector and Surveyor, John King Groom.

Assistant Examining Officer, Robert J. Bailey.

CREEK: Hastings—*P. C. Officer*, Richard Southon.

SCARBOROUGH. (£2618.)

Collector and Surveyor, John P. Hayton.

Clerk and Examining Officer, Robert Sommers.

SCILLY. (£56.)

Collector and Examining Officer, Andrew Richardson.

SHIELDS. (£46,682.)

Collector and Surveyor, Robert S. Kilgour.

Clerks.—William C. Turnbull, G. A. Bethell, George Rennison, William M. Rogers.

Examining Officers.—Robert Wade, Isaac Peart, Thomas Stuart, William Sumpter, Robert Graham, William Dobbey, James Cox, James Wardless, Alexander Cleghorn.

CREEKS: Amble—*P. C. Officer*, William Arkless.

Blyth—*Ditto*, William Rees.

SOUTH SHIELDS (Port of Shields).

Principal Officer, James Blaikie

SHOREHAM. (£4074)

Collector and Surveyor, Thomas L. Stapledon.

Clerk and Examining Officer, David Pilmore.

Examining Officer, William Goff.

SKIBBEREEN. (£2180.)

Collector and Surveyor, Thomas H. Love.

Clerk and Examining Officer (vacant).

CREEK: Beerhaven—*P. C. Officer*, Patrick Daly.

SLIGO. (£20,671.)

Collector and Surveyor, John Ralph.

Clerk, Hugh G. O'Beirna.

Clerk and Examining Officer, Michael Breen.

CREEKS: Donegal—*P. C. Officer*, William Gray.

Ballyshannon—*Ditto*, James Bishop.

SOUTHAMPTON. (£84,785.)

Collector, John N. Beaumont.

Clerks.—George Dymott, John Balmain, John F. Stephens, John Lisle, Charles F. Williams, Samuel Lorden, Arthur C. Hoare, P. E. Rogan, C. W. Hoare, A. L. Tanner,

Surveyor, Charles J. Clarke.—*Assistant Ditto*, George Brown.

Examining Officers.—Thomas W. Phillips, George Harrison, Bryan Mackay, Hugh Williamson, Charles Taylor, S. L. T. Widdrington, Donald Ross, James Bertram, Alfred Cooper, W. H. Baigent, Henry Knowler, Edwin Page, R. P. Spurrier, James Goodden, George Grunsell.

CREEK: Lympington—*P. C. Officer*, John Lewis.

STOCKTON. (£74,685.)

Collector and Surveyor, Henry Rodd.

Clerks.—W. E. Haill, Joseph Short.

Examining Officers.—Christopher Hodgson, Charles Robinson.

STORNOWAY. (£46.)

Collector and Surveyor, Michael B. Pithie.

Assistant Examining Officer, William Flett.

STRANGFORD. (£129.)

Collector and Principal Out-door Officer, Charles Costello.

CREEKS: Quoile and Killyleagh—*P. C. Officer*, William Steele.

STRANRAER. (£156.)

Collector and Examining Officer, Henry J. Skene.

CREEKS: Drumore and Port Nessock—*P. C. Officer*, Charles Collins.

SUNDERLAND. (£98,920.)

Collector, William Wilcox.

Clerks.—Thomas M. Mitchell, James Goble, William E. Wilcox, Robert O. Swan, Blythe Jolly.

Surveyor, Thomas Dysart.

Examining Officers.—Joseph H. Kirk, John P. Coulson, Francis F. Yeatman, Robert T. Williamson, Peter G. Doyle, William P. Skinner, James Mason, John Nance, E. L. F. Shean, William Dixon, G. S. Thurlbeck, George Baglee.

SUB-PORT: Seaham—*Sub-Collector*, John L. Henry.

Assistant Examining Officer, William Farrow.

SWANSEA. (£9426.)

Collector and Surveyor, Thomas Ferris.

Clerks.—Frederick Pittman, William Rhys Gronow, Frederick Pockett, Charles E. Waters.

Examining Officers.—William J. Turner, James Moore, Thomas Enright.

CREEKS: Porth Cawl—*P. C. Officer*, Andrew Keay.

Port Talbot—*Ditto*, William Loveluck.

Neath—*Ditto*, William L. M. Humphreys.

TEIGNMOUTH. (£1204.)

Collector and Surveyor, William Petherick.

Assistant Examining Officer, David Lennox.

CREEK: Torquay—*P. C. Officer*, Thomas Webb.

TRALEE. (£19,850.)

Collector and Surveyor, Gerald Connolly.

Clerk and Examining Officer, Francis Phelan.

TRURO. (£11,657.)

Collector and Surveyor, Lance Phillips.

Clerk and Examining Officer, Richard Minors.

CREEKS: Point—*P. C. Officer*, James Scotland.

Malpas and Woodberry—*Ditto*, Edmund Randall.

WATERFORD. (£86,044.)

Collector and Surveyor, William Strike.

Clerks.—Wm. Dobbyn, John Lambert, J. A. Walsh.

Examining Officers.—William M. Alcock, Alexander M'Millan, William Hoyle.

CREEK: Dungarvan—*P. C. Officer*, William Nagle.

WELLS. (£187.)

Collector and Examining Officer, Charles E. Bull.

CREEKS: Blakeney and Clay—*P. C. Officer*, John Brown.

WESTPORT AND NEWPORT. (£4880.)

Collector and Surveyor, George John Flower.

Assistant Examining Officer, John Carr.

WEXFORD. (£17,217.)

Collector and Surveyor, William Coghlan.

Clerk and Examining Officer, John Fanning.

Examining Officer at Rosslare, Matthew Carr.

WEYMOUTH. (£10,299.)

Collector and Surveyor, Robert G. Cheesman.

Clerk, George Reynolds.

Examining Officers.—Charles Thomas, George Beck, Walter Cotterell.

WHITBY. (£6768.)

Collector and Surveyor (vacant).*Clerk and Examining Officer*, Thomas E. Fawcett.*Assistant Examining Officer*, Thomas G. Proctor.

WHITEHAVEN. (£64,684.)

Collector, Wm. Foggo. *Clerks*.—Thomas Hudson, James Lovibond.*Examining Officers*.—William Marshall, William Sisson.

WICK. (£1127.)

Collector and Surveyor, Richard Boyd. *Clerk*, Joseph J. Peach.*Examining Officer*, George Sinclair.*CREEKS*: Scrabster—*P. C. Officer*, Hugh Milligan.Little Ferry—*Ditto*, James Waters.

WIGTOWN. (£80.)

Collector and Examining Officer, Caleb Cox.*CREEKS*: Garliestown—*P. C. Officer*, Thomas Carnochan.Port-William—*Ditto*, Thomas Whyte.Isle of Whithorn—*Ditto*, William Alexander.Gatehouse—*Ditto*, John James.

WISBEACH. (£3092.)

Collector and Surveyor, William Upward.*Examining Officer*, John F. Purcell.*CREEK*: Stutton Wash—*P. C. Officer*, Robt. Flanders.

WOODBIDGE. (£729.)

Collector and Surveyor, Thomas M. Johnstone.*Assistant Examining Officer*, Henry Fisher.*CREEKS*: Aldboro'—*P. C. Officer*, Edward G. Willes.Orford—*Ditto*, William Powell.

WORKINGTON. (£2386.)

Collector and Surveyor, Robert H. D. Mahon.*Clerk and Examining Officer*, William L. Bass.

YARMOUTH. (£22,644.)

Collector and Surveyor, William C. Maclean.*Clerk*, George W. Carr.*Examining Officers*.—Joseph Barker, Robert Barr Mitchell, William H. Palmer.

INDEX

TO THE NAMES OF THE SUPERIOR OFFICERS AND CLERKS OF
HER MAJESTY'S CUSTOMS IN THE UNITED KINGDOM,

Distinguishing the Port to which each Person is attached.

Corrected to 20th September, 1862.

NOTE.—The Officers and Clerks stationed at Sub-ports and Creeks have against their names the Port to which such Sub-ports and Creeks are tributary, so that, by referring to the preceding alphabetical arrangement of Ports in the preceding List, the particular station of each person can readily be known.

Abbott, W. T. London	Askew, T. H. London	Barrett, J. Dundalk
Abercrombie, T. Liverpl.	Askew, W. P. Harwich	Barrett, W. P. London
Adams, B. Cork	Atkey, H. London	Barry, D. Cork
Adams, G. A. Ramsey	Atkin, J. G. do.	Bartle, W. B. Hull
Adams, H. London	Atkinson, P. Glasgow	Bartley, E. Bristol
Adamson, J. Glasgow	Auckland, T. London	Barton, C. H. London
Alcock, W. M. Waterford	Avery, T. Limerick	Barton, G. Halifax
Aldcroft, J. Exeter	Ayris, E. London	Barton, J. T. Liverpool
Alderman, J. H. London		Barton, R. G. London
Aldersley, P. J. Bristol	Baber, S. H. Bristol	Bass, W. L. Workington
Alderson, J. Liverpool	Badcocke, C. A. do.	Bassett, E. London
Alexander, J. Borrowsto.	Backhouse, W. Hull	Bassett, E. H. do.
Alexander, J. C. Hull	Baglee, G. Sunderland	Bates, J. B. Newcastle
Alexander, W. Wigtown	Baigent, W. H. Southamp.	Bates, J. F. London
Allan, J. Glasgow	Bailey, R. J. Rye	Bates, Robert do.
Allen, J. London	Bain, J. Glasgow	Batten, G. do.
Allerton, R. do.	Baker, A. London	Batten, J. do.
Allingham, W., do.	Baker, B. Liverpool	Baverstock, R. do.
Allison, G. do.	Baker, F. W. London	Baxendale, T. Liverpool
Alpine, D. do.	Baker, W. do.	Baxter, J. Hull
Alt, C. A. do.	Baker, W. H. do.	Baxter, J. Liverpool
Anderson, A. Boston	Baker, V. Middlesborough	Baxter, J. do.
Anderson, A. London	Baldwin, J. London	Bayliffe, J. London
Anderson, A. G. Glasgow	Baldwin, J. Newcastle	Beake, G. Bristol
Anderson, J. G. R. Fowey	Balfour, W. R. Peterhead	Beale, D. Liverpool
Andrew, W. London	Balmain, J. Southampton	Bean, E. do.
Ansell, J. T. Alloa	Ballingall, G. Inverness	Bean, W. F. Hull
Applebee, B. Lilanelly	Bamber, P. Glasgow	Beattie, T. London
Appleby, R. C. Hull	Bamford, J. M. London	Beaumont, C. do.
Arden, C. W. do.	Banks, H. Cork	Beaumont, E. do.
Argent, W. Cardiff	Barker, J. Yarmouth	Beaumont, J. N. S'ampton
Argless, W. Shields	Barker, R. London	Beavan, W. London
Armour, J. Liverpool	Barker, R. E. Bristol	Beck, G. Weymouth
Armstrong, E. do.	Barlow, R. P. London	Beck, R. London
Armstrong, E. J. London	Barnard, J. T. do.	Bedford, C. do.
Armstrong, G. do.	Barnaschone, L. P. Milford	Bee, J. Chepstow
Armstrong, G. H. do.	Barnes, C. S. London	Beedell, E. London.
Armstrong, J. Liverpool	Barnes, G. do.	Beedell, J. do.
Arthur, J. Kirkcaldy	Barnes, J. Carlisle	Beedle, J. K. do.
Arthur, S. Cardiff	Barnes, J. Liverpool	Beggs, W. Liverpool
Ashmead, W. H. London	Barnes, W. London	Bell, D. Dundee
Ashton, C. Liverpool	Baron, M. do.	Bell, F. W. Liverpool
Ashton, J. M. do.	Barrett, G. do.	Bell, G. Hull

Bell, W. Newcastle	Brandling, F. Newcastle	Burt, J. P. London
Bell, W. S. Goole	Brassey, W. H. Liverpool	Burton, H. do.
Bellerby, J. London	Bray, A. C. London	Burton, J. do.
Benham, J. do.	Breen, J. Grangemouth	Burton, R. do.
Bentley, B. Liverpool	Breen, M. Sligo	Burton, W. do.
Bentley, J. A. do.	Bremner, D. Aberdeen	Burton, W. H. do.
Bentley, W. H. London	Brenan, T. London	Burt, J. J. T. do.
Beresford, J. G. Dundee	Brenchley, C. F. do.	Butler, J. H. do.
Bergin, P. London	Brent, F. Plymouth	Butler, N. Hartlepool
Bernard, C. do.	Brent, S. London	Butts, S. London
Bernard, E. do.	Brereton, D. Liverpool	Byrne, L. Dublin
Bertolacci, E. do.	Brereton, G. Dublin	Byrne, M. Liverpool
Bertram, J. Southampton	Brewer, H. J. Liverpool	Bywater, J. London
Berwick, D. Llanelli	Brewer, S. J. London	
Bethell, G. A. Shields	Bridger, H. do.	Cackett, F. J. Hartlepool
Beverley, R. London	Bright, H. H. West Hrtpl	Caddell, W. B. London
Beverley, R. jun. do.	Briga, H. Belfast	Caird, W. do.
Beveridge, M. Kirkcaldy	Brinsden, F. J. London	Calton, E. Poole
Bezer, E. London	Briscoe, E. Liverpool	Calvert, G. C. London
Bezer, H. do.	Briscoe, J. M. London	Callaghan, P. Deal
Bezer, W. J. do.	Britton, J. do.	Callender, T. London
Bibby, T. Liverpool	Britton, W. F. C. do.	Cameron, D. Bo'ness
Billingham, S. Newport	Broadhead, J. Plymouth	Cameron, D. A. Glasgow
Billings, J. London	Bromhead, H. B. Bristol	Campbell, A. London
Billings, J. do.	Brooke, T. W. Liverpool	Campbell, A. do.
Bindley, W. do.	Brotherton, C. London	Campbell, A. do.
Binning, C. do.	Brown, A. Guernsey	Campbell, C. Greenock
Bird, C. do.	Brown, C. C. Gloucester	Campbell, J. Arbroath
Bird, T. do.	Brown, E. Belfast	Campbell, J. Belfast
Birdwood, R. Plymouth	Brown, E. Leith	Campbell, J. Inverness
Bishop, T. B. London	Brown, G. Southampton	Campbell, R. Belfast
Bishop, James, Sligo	Brown, H. C. London	Candler, B. S. Aberyst'hl.
Bishop, W. M. London	Brown, J. do.	Cannon, C. F. London
Blackett, C. R. do.	Brown, J. Wells	Cantell, H. Liverpool
Bladon, J. Newport	Brown, M. Kirkcaldy	Carahar, H. do.
Blakie, J. Shields	Brown, R. London	Carnegie, T. B. Cork
Blain, J. H. Grangemouth	Brown, T. Liverpool	Carnie, J. Hull.
Blair, J. O. London	Brown, W. London	Carnochan, T. Wigtown
Blake, H. do.	Brown, W. G. do.	Carpenter, A. Dublin
Blake, H. do.	Brown, W. H. J. do.	Carr, G. W. Yarmouth
Blake, J. do.	Browne, C. Milford	Carr, J. Coleraine
Blake, R. J. do.	Browne, N. E. Plymouth	Carr, J. Westport
Blake, T. A. do.	Bruce, G. London	Carr, M. Wexford
Blakeman, M. do.	Bruce, J. Liverpool	Carroll, J. London
Bloor, G. Liverpool	Bruce, J. K. Glasgow	Carse, T. Leith
Blow, R. Grimsby	Bryant, F. London	Carter, D. H. F. Bristol
Blyth, E. Leith	Buchanan, C. N. Gloucester	Carter, W. London
Boddy, J. London	Buckley, J. R. Dublin	Cartwright, C. S. do.
Bodley, W. do.	Bull, C. E. Wells	Cartwright, H. A. do.
Boles, R. S. Maryport	Bull, G. W. Liverpool	Cashell, G. W. Liverpool
Borthwick, J. Leith	Bull, J. Bristol	Cassell, F. Cork
Bourne, S. London	Bullin, J. W. Lynn	Cassell, W. E. G. London
Bowden, J. do.	Bunnnett, G. E. London	Cassell, J. Liverpool
Bowden, R. Dublin	Bunting, J. B. do.	Castle, R. H. B. London
Bowden, T. London	Burcham, J. G. Lynn	Castleden, M. J. do.
Bowers, G. Liverpool	Burcher, W. C. Liverpool	Caulier, H. do.
Bowes, S. J. London	Burgess, A. London	Cave, G. F. Liverpool
Bowness, J. do.	Burgess, B. J. do.	Chalinder, E. Ipswich
Boyce, J. Dover	Buriton, H. do.	Chalker, W. C. London
Boyd, E. London	Burnard, H. P. do.	Chalmers, J. Grangem'th
Boyd, R. Alloa	Burnet, D. Liverpool	Chalmers, R. Dumfries
Boyd, R. Wick	Burnett, A. Plymouth	Chamberlain, W. London
Boyes, J. London	Burr, J. Liverpool	Chamberlain, W. S. do.
Brahner, J. H. F. do.	Burrell, J. E. London	Chambers, E. do.
Bradford, J. do.	Burridge, C. Glasgow	Chambers, H. Plymouth
Bramall, W. F. do.	Burt, E. J. London	Chambers, J. London
Branagan, C. West Hrtpl	Burt, J. E. do.	Chambers, T. do.

Champ, C. P. London	Colson, T. M. London	Crosbie, M. D. London
Champ, P. do.	Colton, J. Hull	Crosby, H. W. Liverpool
Chaplin, F. W. do.	Commins, W. Ross	Cross, J. R. do.
Chapman, H. do.	Compton, A. London	Crunckshank, W. Banff
Chappell, S. do.	Connolly, G. Tralee	Crunckshank, J. do.
Charleston, G. P. Jersey	Connor, D. Hull	Cuddeford, C. Plymouth
Charleston, N. G. Lancas'r	Conolly, P. Dundalk	Cuffley, A. T. London
Charlton, G. Newcastle	Connor, E. Liverpool	Cullen, E. do.
Cheesman, R. G. Weym'th	Cook, G. London	Culling, J. W. do.
Chester, W. D. London	Cook, J. do.	Cullum, R. Newport
Chevalier, E. J. Mauch.	Cooke, J. Glasgow	Cullum, H. J. do.
Child, G. H. Chepstow	Coomer, J. Liverpool	Culpeck, S. J. Greenock
Chisholm, C. London	Cooper, A. Southampton	Cumberland, R. E. London
Christian, J. do.	Cooper, C. A. J. London	Cumming, H. do.
Christie, A. do.	Cooper, F. G. D. Leith	Cumming, H. M. do.
Christie, T. Glasgow	Cooper, J. Belfast	Cunning, T. Maldon
Christopher, J. Liverp'l	Cooper, J. London	Cunnah, E. B. Beaumaris
Churchill, K. T. London	Cooper, T. Liverpool	Cunningham, J. Manch.
Clanchy, D. J. do.	Cope, A. L. London	Cunningham, W. R. Lndn
Clapham, D. do.	Cope, J. de R. do.	Curdle, J. do.
Clapton, H. do.	Corbet, W. S. Limerick	Curle, W. H. Lancaster
Clare, B. C. Liverpool	Corby, W. Dublin	Curling, D. Cork
Clark, P. do.	Cornish, C. London	Curnock, H. Bristol
Clark, R. H. London	Cornish, T. Liverpool	Curr, W. A. London
Clark, W. Dover	Cornish, W. Falmouth	Curran, J. do.
Clark, W. London	Cornish, W. V. Ipswich	Currie, D. Belfast
Clarke, C. J. Southamp.	Cossins, W. H. London	Currie, R. Liverpool
Clarke, T. W. Jersey	Costello, C. Strangford	Cuthbertson, E. H. Lndn
Clarke, W. London	Costello, J. Leith	Cuthbertson, H. Glasgow
Claxton, C. W. do.	Costello, M. Glasgow	Dale, J. Liverpool
Clayton, G. Glasgow	Cottelman, W. London	Dally, S. London
Clayton, G. London	Cotterell, W. Weymouth	Daly, M. do.
Clayton, G. Lyme	Coulson, J. P. Sunderland	Daly, P. Skibbereen
Cleary, M. Liverpool	Coulson, W. H. Liverpool	Daniel, C. London
Cleave, W. J. London	Conlthurst, J. do.	Daniell, E. C. do.
Clegg, T. Liverpool	Courroux, J. London	Darby, E. Liverpool
Cleghorn, A. Shields	Court, W. B. Plymouth	D'Arcy, A. M. London
Cleland, J. Greenock	Courtenay, J. F. London	Davey, J. E. Glasgow
Clements, J. London	Courts, J. Bideford	Davie, H. G. London
Clenahan, A. Liverpool	Coveney, R. Lowestoft	Davies, H. Cardiff
Clinton, J. do.	Cowles, W. C. Liverpool	Davis, T. Cardiff
Clouston, T. Dublin	Cox, C. Wigtown	Dawkin, J. M. Liverpool
Clubb, G. Drogheda	Cox, C. J. London	Daws, R. London
Coates, H. A. London	Cox, H. Bridgewater	Dawson, J. Greenock
Coates, J. A. do.	Cox, J. Shields	Dawson, W. Belfast
Coats, G. C. Bo'ness	Cox, J. E. London	Day, G. K. London
Cobb, J. S. London	Cox, R. W. do.	Dealy, W. Ross
Cobb, J. S. do.	Coxwell, H. do.	Dean, J. J. London
Cobham, C. T. do.	Coyle, J. Cardiff	Dear, W. Cowes
Cobham, G. S. do.	Crabb, E. London	Deeble, S. J. Bristol
Cochrane, W. Liverpool	Crabbe, J. do.	Dees, J. Newcastle
Cocke, J. Dover	Cramp, W. D. do.	Delacourt, J. R. London
Cockett, J. Maldon	Crane, J. do.	Delaney, J. D. do.
Cockshott, H. Limerick	Crane, J. do.	Dennan, J. do.
Cogar, R. London	Craven, O. do.	Denne, W. do.
Coghlan, J. Liverpool	Crawley, E. do.	Dering, C. do.
Coghlan, W. Wexford	Creed, W. R. Dartmouth	Devlin, W. Leith
Cole, W. London	Crellin, R. Q. Douglas	Dewes, R. London
Coleman, E. Gloucester	Cresswell, J. London	Dick, W. do.
Coles, J. W. London	Cribb, N. O. do.	Dickenson, W. H. do.
Colquhoun, D. Hull	Crichton, A. Leith	Dickins, George do.
Colquhoun, W. London	Croll, J. F. Perth	Dickson, J. Gainsborough
Collins, C. Stranraer	Croll, P. Gloucester	Dickson, M. D. W. Lndn
Collins, E. London	Crombieholme, R. A. Prstn	Dipnall, S. S. London
Collins, M. London	Crompton, G. F. London	Disney, H. C. do.
Collins, W. do.	Cronin, J. Carnarvon	Dixon, R. do.

- Dixon, W. Sunderland
 Dixon, J. H. London
 Dobbyn, W. Shields
 Dobbys, W. Waterford
 Debell, H. W. London
 Dodd, J. W. do.
 Dodman, J. C. do.
 Dods, A. W. do.
 Dodsworth, J. Hull
 Doherty, E. Dublin
 Doherty, E. J. London
 Doherty, T. do.
 Dolan, K. T. Newhaven
 Donaldson, T. Inverness
 Donaldson, W. Belfast
 Donelan, J. Exeter
 Donlon, T. Dublin
 Donnan, J. London
 Dora, C. J. do.
 Dott, J. do.
 Doubleday, R. Newcastle
 Douglas, G. M. Inverness
 Douglas, J. W. London
 D'Ousley, R. S. Douglas
 Dowley, T. W. London
 Downey, J. C. Liverpool
 Doyle, Sir F. H. London
 Doyle, J. West Hartlepool
 Doyle, P. G. Sunderland
 Drew, H. T. London
 Drew, N. London
 Dudley, G. S. do.
 Duffin, F. M. do.
 Duffus, J. Inverness
 Dumaresq, J. D. Deal
 Dunbar, J. Newcastle
 Duncan, L. C. London
 Dundas, R. do.
 Dunn, P. Cork
 Dunning, J. London
 Durkin, H. Greenock
 Durrant, T. Lowestoft
 Dutton, G. London
 Dutton, J. F. do.
 Dwight, F. M. do.
 Dyas, J. H. Liverpool
 Dyason, F. London
 Dyer, H. S. Leith
 Dyke, G. E. London
 Dymott, G. Southampton
 Dysart, A. Londonderry
 Dysart, T. Sunderland
 Earle, N. London
 Easton, A. do.
 Eden, G. J. do.
 Edgar, E. A. do.
 Edgar, J. Liverpool
 Edwards, C. London
 Edwards, J. Chester
 Edwards, J. Grimsby
 Edwards, S. P. Liverpool
 Edwards, J. B. do.
 Edwards, W. do.
 Edmond, E. West Hartliph.
 Edmonds, J. W. Dartmouth.
 Elen, E. London
 Elliott, W. S. Greenock
 Ellis, G. London
 Ellis, H. do.
 Ellis, J. Portsmouth
 Ellis, S. Dublin
 Elston, G. Liverpool
 Elve, W. H. do.
 Ellwood, W. R. London
 Empson, B. Hull
 Endie, C. J. London
 Enright, T. Swansea
 Evans, D. Carnarvon
 Evans, E. F. Liverpool
 Evans, F. Leith
 Evans, G. London
 Evans, J. S. Liverpool
 Evans, L. Cardigan
 Evans, T. J. C. London
 Everitt, J. W. do.
 Ewald, H. B. do.
 Fairbairn, J. Bristol
 Fairbairn, J. do.
 Fairbairns, W. London
 Faircloth, C. D. do.
 Falvey, H. L. do.
 Fallon, J. do.
 Fanning, J. Cork
 Fanning, J. Wexford
 Fanning, T. E. Kirkcaldy
 Farnworth, A. Folkestone
 Farr, H. London
 Farrell, J. do.
 Farrow, W. Sunderland
 Faulk, E. K. Penzance
 Fawcett, P. London
 Fawcett, T. E. Whitby
 Fennings, J. N. London
 Fenton, W. H. do.
 Ferguson, R. Dumfries
 Fernor, F. London
 Ferrey, H. Liverpool
 Ferrier, G. H. Dundee
 Ferris, T. Swansea
 Ferguson, S. London
 Ficklin, G. do.
 Field, K. Cork
 Fillingham, W. Goole
 Finch, G. London
 Finch, J. B. Llanelli
 Finden, H. London
 Findlay, W. Dundee
 Finlay, W. Greenock
 Fippard, S. J. London
 Fisher, H. Woodbridge
 Fisher, T. H. Barnstaple
 Fitzgerald, A. H. London
 Fitzgerald, G. do.
 Fitzgerald, M. do.
 Fitzsimon, R. Dublin
 Fitzmaurice, G. London
 Flanagan, R. London
 Flanders, R. Wisbeach
 Flaxman, S. B. London
 Fleming, H. do.
 Fleming, J. do.
 Fleming, J. do.
 Fletcher, J. London
 Flett, J. do.
 Flett, W. Stornoway
 Flewell, T. Bristol
 Flewker, W. G. Liverpool
 Flinn, W. London
 Flint, W. S. Newhaven
 Flower, G. J. Westport
 Flower, J. W. London
 Flynn, H. do.
 Fogden, J. do.
 Foggo, W. Whitehaven
 Foley, J. Liverpool
 Foote, A. Bristol
 Ford, C. R. London
 Ford, E. Bridgewater
 Ford, H. Folkestone
 Ford, J. Greenock
 Forder, C. Grimsby
 Foreman, T. Liverpool
 Forshaw, J. J. do.
 Forster, H. D. R. London
 Forsyth, J. Glasgow
 Foster, T. Liverpool
 Fotheringham, G. Dumfries
 Foubister, J. W. Glasgow
 Fowler, C. C. London
 Foxwell, F. Liverpool
 Foxwell, W. E. London
 Fox, J. Liverpool
 Foyster, J. Chester
 Fradd, E. London
 Fraser, W. Liverpool
 Freelove, P. H. London
 Freeman, T. J. Leith
 Freer, R. London
 French, A. C. Manchester
 French, H. Hartlepool
 French, R. London
 Fricker, B. do.
 Frost, H. do.
 Frost, J. do.
 Frost, S. do.
 Fry, C. O. do.
 Fuller, E. Liverpool
 Fuller, G. Grimsby
 Fuller, T. Newhaven
 Fullerton, F. Hull
 Fyfe, T. N. Leith
 Gainfort, G. Gainsbro'
 Galbraith, B. B. Cork
 Gallie, G. Liverpool
 Gallop, R. Hull
 Gandon, J. A. London
 Gardiner, A. Greenock
 Gardiner, J. T. London
 Gardner, F. G. do.
 Gardner, F. W. do.
 Gardner, H. J. do.
 Gardner, J. do.
 Gardner, J. A. Dublin
 Gardner, W. P. do.
 Gascoin, J. T. London
 Gates, H. Berwick
 Gatherer, J. Lerwick

Gavin, C. S. Leith
 Gendle, J. H. London
 Gem, F. D. do.
 Genn, J. H. Liverpool
 George, E. L. do.
 George, R. R. London
 Gibb, J. do.
 Gibbons, S. F. do.
 Gibbs, W. Cardiff
 Gibson, C. G. Plymouth
 Gibson, J. London
 Gibson, J. C. do.
 Gilbert, W. M. do.
 Gilchrist, W. Gloucester
 Gildea, R. Galway
 Giles, J. B. London
 Gill, B. W. Liverpool
 Gill, J. R. do.
 Gill, R. London
 Gillard, R. do.
 Gillham, R. Barnstaple
 Gilliland, J. Londonderry
 Glasson, C. T. Liverpool
 Glasson, J. London
 Goble, J. Sunderland
 Godfrey, W. H. Cardiff
 Godfrey, W. W. London
 Godson, G. do.
 Goff, W. Shoreham
 Golder, T. Folkestone
 Goldie, J. M. London
 Goldsmith, C. Hull
 Gooch, R. S. H. London
 Good, W. F. do.
 Goodden, J. Southampton
 Goodwin, R. Glasgow
 Goodwin, R. C. London
 Goodwyn, E. do.
 Gould, H. Liverpool
 Gordon, J. Cardiff
 Gordon, R. Campbelltown
 Gordon, T. Glasgow
 Gossett, A. Bideford
 Gossett, J. J. London
 Goulding, W. do.
 Goulter, T. M. Bristol
 Govan, J. Glasgow
 Gowing, A. D. Lowestoft
 Gowland, R. London
 Grady, T. do.
 Grafton, J. Newry
 Graham, J. L. London
 Graham, R. Shields
 Graham, T. Newcastle
 Graham, T. J. Glasgow
 Grant, J. London
 Grantham, W. London
 Gray, W. Sligo
 Greaves, A. London
 Greaves, H. P. do.
 Gregor, W. Aberdeen
 Gregory, J. L. London
 Green, C. Liverpool
 Green, C. E. London
 Green, R. M. Liverpool
 Green, W. do.
 Grey, R. Carnarvon

Grey, R. London
 Grieve, J. Bradford
 Griffin, W. Dublin
 Griffiths, G. London
 Grisdale, J. W. Liverpool
 Groom, J. K. Rye
 Gronow, W. Swansea
 Grose, J. Penzance
 Grose, P. J. Padstow
 Ground, D. London
 Ground, W. D. do.
 Grudgefield, R. W. Arundel
 Grunsell, G. Southampton
 Guerin, J. D. Liverpool
 Gunn, G. M. London
 Gunn, W. Kirkwall
 Guthrie, W. Dublin
 Guy, J. London
 Gwinnett, G. C. Bristol
 Habbijam, J. London
 Haddon, T. R. do.
 Haggard, G. do.
 Haill, W. E. Stockton
 Haines, J. Folkestone
 Hake, H. London
 Halden, A. W. Leith
 Hale, C. M. B. Gloucester
 Hale, J. Newcastle
 Hale, J. B. London
 Hale, W. W. Bristol
 Hall, A. H. Liverpool
 Hall, G. H. Bristol
 Hall, J. J. London
 Hall, R. do.
 Hallett, H. Dartmouth
 Hallows, R. C. London
 Halpin, N. J. Dublin
 Ham, G. D. London
 Hamel, F. J. do.
 Hamel, F. H. do.
 Hamilton, D. Belfast
 Hammond, F. C. London
 Hammond, N. Newcastle
 Handley, J. T. Maldon
 Hankin, R. Liverpool
 Hanley, T. Newcastle
 Hanney, W. London
 Harcastle, P. do.
 Hardie, J. Lancaster
 Harding, J. Liverpool
 Hardy, G. London
 Hargreaves, J. Liverpool
 Hargreaves, T. do.
 Harman, W. London
 Harris, D. H. do.
 Harris, H. do.
 Harris, J. do.
 Harris, J. K. do.
 Harris, L. do.
 Harris, S. do.
 Harris, W. Liverpool
 Harrison, E. London
 Harrison, G. do.
 Harrison, G. Southampton
 Harrison, W. H. London
 Harte, M. J. Dublin

Harvey, F. London
 Harwood, R. G. do.
 Hasler, W. Dublin
 Hassell, J. Bristol
 Hast, H. C. London
 Hast, H. C. do.
 Hast, R. G. do.
 Hatt, J. B. Liverpool
 Haverkam, G. London
 Hawkins, J. R. do.
 Hayton, J. Greenock
 Hayton, J. P. Scarborough
 Hayton, P. Montrose
 Hayward, R. Liverpool
 Hayward, R. Lyme
 Hayward, W. Portsmouth
 Hazard, G. Belfast
 Hazeel, R. W. Plymouth
 Head, J. J. Ipswich
 Hearn, B. U. Newhaven
 Heath, H. Harwich
 Heath, R. K. London
 Heatley, J. F. Ramsgate
 Heaven, J. C. Bristol
 Henderson, R. London
 Henderson, R. Pt. Glas
 Henderson, S. Londonderry
 Henry, J. L. Sunderland
 Herbert, C. London
 Hewitt, W. do.
 Heydon, W. F. do.
 Heyward, C. Goole
 Heyward, J. Folkestone
 Hibbard, A. London
 Hicks, H. Padstow
 Hicks, J. London
 Hicks, R. Campbelltown
 Higginson, H. P. Dublin
 Higman, W. W. Fowey
 Hill, A. Belfast
 Hill, C. T. London
 Hill, G. H. do.
 Hill, J. Dundee
 Hill, J. London
 Hill, J. O'D. T. do.
 Hill, W. B. Liverpool
 Hillman, R. London
 Hind, W. Irvine
 Hingston, G. Plymouth
 Hinks, W. H. Galway
 Hirst, W. H. London
 Hirst, T. J. do.
 Hoar, J. do.
 Hoare, A. C. Southampton
 Hoare, C. C. W. do.
 Hoare, J. London
 Hobson, J. L. do.
 Hobson, W. D. Banff
 Hodder, J. F. M. Gr'nck
 Hodges, J. W. London
 Hodgson, C. Stockton
 Hodgson, G. Dublin
 Hodgson, R. W. Hrtlepl
 Hodgson, W. J. do.
 Hoe, F. London
 Hoffmeister, C. J. London
 Hogan, J. Limerick

- Hoggan, J. Glasgow
 Holdaway, J. London
 Holden, J. Liverpool
 Holden, R. Fowey
 Holder, F. M. Liverpool
 Holland, J. London
 Hollingworth, E. London
 Hollis, T. Lynn
 Holmes, C. S. London
 Holmes, J. E. West Hrtipl
 Holmes, W. H. Penzance
 Holmes, jun., W. H. do.
 Holloway, J. Liverpool
 Holton, C. London
 Holtum, G. B. do.
 Homan, C. H. Limerick
 Home, F. Q. London
 Honeywill, A. do.
 Hooper, H. H. do.
 Hooper, L. Portsmouth
 Hope, W. Liverpool
 Horan, J. E. London
 Horne, J. Aberdeen
 Hort, J. London
 Hosken, R. F. do.
 Hourigan, T. do.
 Howard, J. do.
 Howard, T. do.
 Howard, T. R. do.
 Howes, H. F. do.
 Howson, B. do.
 Hoyle, W. Waterford
 Huddleston, J. F. Dublin
 Hudson, T. London
 Hudson, T. Whitehaven
 Hughes, E. B. London
 Hughes, G. W. Fowey
 Hughes, J. Falmouth
 Hull, T. London
 Hull, W. Liverpool
 Humby, W. do.
 Hume, S. London
 Humphreys, W. L. Swans.
 Hunt, C. E. London
 Hunt, W. H. do.
 Hunter, C. Jersey
 Hurd, J. London
 Hurrell, J. W. do.
 Hurst, J. Hull
 Hurst, J. London
 Hussey, J. Liverpool
 Hutcheson, J. Glasgow
 Hutchison, J. Kirkaldy
 Hutton, J. Falmouth

 Ilberry, R. Liverpool
 Inglis, T. London
 Ingram, J. Banff
 Innes, A. London
 Innes, R. V. Llanelly
 Irish, J. L. London
 Irving, C. do.
 Irving, C. F. do.
 Irving, M. do.
 Isitt, C. W. do.
 Isle, E. Hull
 Jackson, C. Bridport

 Jackson, F. London
 Jackson, J. C. do.
 Jackson, J. R. Dublin
 Jackson, R. Newcastle
 Jackson, R. C. London
 Jackson, T. Ramsey
 Jago, J. R. Liverpool
 Jakeway, S. Bristol
 James, J. Wigtown
 James, J. C. London
 Jarvis, C. Bristol
 Jebb, W. Liverpool
 Jefferson, T. London
 Jeffries, J. R. do.
 Jelly, W. C. do.
 Jenkins, G. M. do.
 Jenkins, J. Carnarvon
 Jenkins, M. Liverpool
 Jenkins, W. E. London
 Jenkins, W. L. Cardiff
 Jennings, A. Belfast
 Jennings, G. Liverpool
 Jennings, W. London
 John, W. do.
 Johns, E. do.
 Johnson, C. D. do.
 Johnson, J. Liverpool
 Johnston, J. London
 Johnston, J. L. do.
 Johnston, T. do.
 Johnston, W. do.
 Johnstone, G. Aberdeen
 Johnstone, J. C. Liverpl
 Johnstone, T. M. Woodbri
 Jolly, B. Sunderland
 Jones, C. Liverpool
 Jones, E. Hull
 Jones, E. London
 Jones, H. do.
 Jones, H. do.
 Jones, H. B. Liverpool
 Jones, J. Aberystwith
 Jones, J. Bristol
 Jones, J. P. do.
 Jones, J. W. London
 Jones, T. Preston
 Jones, W. Liverpool
 Jones, W. London
 Jones, W. C. Chester
 Joyce, F. London
 Jupe, J. do.
 Jupp, R. Liverpool

 Kavanagh, H. Liverpool
 Keane, T. J. Cork
 Keatinge, W. P. London
 Keay, A. Swans.
 Keene, J. B. London
 Kellar, J. Glasgow
 Kelly, A. Poole
 Kelly, E. London
 Kelly, G. Liverpool
 Kelly, H. Glasgow
 Kelly, J. T. Dublin
 Kelly, T. W. Liverpool
 Kemp, G. London
 Kempe, W. H. B. do.

 Kennedy, J. London
 Kennedy, M. Middlesbro'
 Kent, G. J. London
 Keogh, J. W. D. Irvine
 Kerford, J. A. Liverpool
 Kerr, A. J. Greenock
 Kery, G. do.
 Kerswell, A. H. Plymouth
 Kerswell, H. do.
 Kidd, D. Gainsborough
 Kilgour, R. S. Shields
 King, E. London
 King, J. Liverpool
 King, J. London
 King, J. do.
 King, J. T. Liverpool
 King, T. Greenock
 Kirby, H. London
 Kirk, J. H. Sunderland
 Kirman, T. H. Hull
 Kitchener, A. London
 Kneller, J. L. do.
 Knight, J. H. do.
 Knight, V. Leith
 Knight, W. London
 Knowler, H. Southampton
 Knox, M. London
 Kynsey, J. Liverpool

 Lacey, J. B. do.
 Lacey, R. London
 Lacon, R. F. do.
 Laffan, M. Dublin
 Lakeman, J. B. London
 Lalar, J. do.
 Lamb, W. do.
 Lambert, H. do.
 Lambert, J. Waterford
 Lancesfield, S. Newport
 Land, H. do.
 Landells, T. Plymouth
 Lane, H. London
 Lane, R. Q. Greenock
 Lang, J. P. Liverpool
 Langmead, E. Plymouth
 Laughton, F. L. London
 Larkins, E. K. do.
 Lavington, T. do.
 Law, F. do.
 Lawson, E. C. Hartlepool
 Leach, F. London
 Learmond, J. D. L. do.
 Learmond, T. do.
 Ledger, R. do.
 Lee, J. Liverpool
 Lee, R. E. London
 Lee, W. F. do.
 Leeming, W. Dover
 Le Feuvre, E. P. London
 Lefroy, G. B. do.
 Legge, H. W. do.
 Legge, J. A. do.
 Le Huray, A. O. Guerna.
 Leitch, N. Hull
 Lemon, C. Bristol
 Lemon, C. London
 Lemon, S. B. do.

Lennox, D. Teignmouth	Maclean, W. C. Yarm'th	M'Robbie, J. Dumfries
Leonard, F. M. Cardiff	Maclean, W. G. Portsm'th	Mahon, R. H. D. Workingt
Leslie, T. London	Macnamara, J. Liverpool	Main, H. S. Greenock
Le Sueur, P. J. do.	Macphail, D. Greenock	Main, J. A. London
Levitt, W. do.	Macqueen, F. M. Padstow	Main, R. do.
Lewin, J. E. C. do.	Macqueen, J. London	Main, R. Newport
Lewis, H. do.	Macready, W. Dublin	Maggs, J. London
Lewis, J. do.	M'Adam, R. Liverpool	Maggs, J. do.
Lewis, J. Southampton	MacAllister, S. Greenock	Major, S. Liverpool
Lewis, J. G. London	M'Allister, C. do.	Malcolm, W. Leith
Lewis, R. Aberystwith	M'Allister, J. Dublin	Malcom, J. Greenock
Leyden, T. London	M'Allister, P. Liverpool	Mallet, A. G. Falmouth
Lilley, J. H. do.	M'Allister, P. P. Dublin	Malley, S. London
Lillie, A. do.	M'Anally, C. Coleraine	Malraison, W. do.
Lilly, F. J. Folkestone	M'Ardle, J. Liverpool	Mann, J. M. do.
Lindsay, H. Maryport	M'Arthur, D. do.	Manners, H. C. Hartlepool
Lindsay, J. Greenock	M'Bain, W. do.	Manson, W. London
Lingham, W. London	M'Bride, H. H. do.	Markes, A. E. do.
Linton, J. do.	M'Bride, W. London	Marsden, J. J. Liverpool
Lisle, J. Southampton	M'Cain, C. Gloucester	Marsh, W. H. Grimsby
Lister, J. W. Hull	M'Cammon, G. A. D'glas	Marshall, F. Kirkaldy
Little, J. Chester	M'Carthy, J. J. Ballina.	Marshall, G. London
Little, J. Jun. do.	M'Causland, M. S. H. L'pl	Marshall, J. Banff
Little, J. Greenock	M'Clelland, S. do.	Marshall, J. Hull
Livingstone, D. Liverp'l	M'Clure, D. do.	Marshall, R. Liverpool
Lloyd, H. do.	M'Colgan, J. Perth	Marshall, W. do.
Lockhart, L. Douglas	M'Connachie, W. Liv'pl	Marshall, W. Whitehaven
Long, T. London	M'Connell, G. Bristol	Marson, E. J. London
Lonsdale, J. R. Liverp'l	M'Cormack, J. Hartlepool	Martin, J. Bristol
Lorden, S. Southampton	M'Cormick, J. B. H. L'don	Martin, J. C. London
Loughnan, N. Dublin	M'Cracken, H. J. Belfast	Martine, G. Leith
Louttit, S. J. London	M'Culloch, J. London	Martin, W. W. London
Low, J. Dundee	M'Culloch, J. do.	Mason, H. Liverpool
Low, W. H. London	M'Donald, A. do.	Mason, J. Sunderland
Lowe, O. G. do.	M'Donald, G. Inverness	Mason, S. London
Lowry, J. do.	M'Donald, H. Allica	Mason, W. Liverpool
Lowth, H. Glasgow	M'Donald, J. London	Masservy, D. M. do.
Lowther, P. R. Hull	M'Donald, R. Inverness	Masset, A. M. London
Love, T. H. Skibbereen	M'Donald, S. Liverpool	Masson, W. do.
Loveless, J. H. London	M'Dougall, J. Greenock	Mathie, J. R. Leith
Lovell, D. W. Fowey	M'Dowall, P. Limerick	Matthew, G. W. Dundee
Loveluck, W. Swansea	M'Dowell, B. N. Belfast	Matthew, P. Aberdeen
Lovibond, J. Whitehaven	M'Farlane, A. Aberdeen	Matthew, W. Exeter
Lucas, H. A. London	M'Gillivrie, D. Cardiff	Matthews, W. J. Glasgow
Luce, R. Liverpool	M'Gregor, H. Greenock	Maunsell, D. C. London
Luscombe, J. F. London	M'Gregor, J. Port-Glasg.	Mawson, M. do.
Luya, H. C. Liverpool	M'Guire, J. Limerick	Maxton, L. M. Bridport
Lynas, T. do.	M'Ilwraith, J. Ayr	Maxwell, E. Greenock
Lynch, J. Hartlepool	M'Intosh, F. W. London	Maxwell, J. D. Falmouth
Lynch, J. London	M'Intyre, D. Greenock	May, G. H. Irvine
Lynch, R. do.	M'Kenzie, J. Drogheda	May, J. C. London
Lynch, T. Hull	M'Killop, F. A. Glasgow	Maylor, P. M. Liverpool
Lynne, R. S. London	M'Lellan, D. Bradford	Mayne, A. do.
Lynn, W. F. do.	M'Leod, R. G. Liverpool	Meador, W. H. London
Lyons, T. Cork	M'Loughlin, G. London	Meakin, W. do.
Macdonald, A. Hartlepool	M'Mahon, R. Coleraine	Mearns, J. do.
Macdonald, J. Inverness	M'Millan, A. Waterford	Measor, W. B. do.
Macdonald, R. London	M'Millan, J. Hartlepool	Meddins, J. Liverpool
Macfie, J. G. Dublin	M'Millan, S. London	Meeker, W. P. Bristol
Mackay, D. Newhaven	M'Mullen, R. Dublin	Mellish, C. London
Mackay, R. London	M'Mullen, R. London	Mellish, J. B. do.
Mackenzie, J. Hartlepool	M'Nab, A. Lynn	Mellor, J. Hull
Mackey, B. Southampton	M'Nab, C. Cardiff	Melville, J. Dundee
Maclean, C. H. London	M'Phee, J. London	Mercier, C. E. London
Maclean, E. do.	M'Pherson, C. Kirkwall	Meredith, J. H. do.
Maclean, F. do.	M'Pherson, L. London	Messenger, J. A. do.
Maclean, H. J. do.	M'Ritchie, J. Inverness	Messervy, C. B. Liverpool

- Metcalfe, G. London
 Miall, F. A. Liverpool
 Middlesbip, W. London
 Middleton, F. Liverpool
 Midlane, J. P. London
 Millar, J. Dumfries
 Millar, J. Liverpool
 Millar, R. Hartlepool
 Miller, D. Belfast
 Miller, D. T. London
 Miller, F. W. do.
 Miller, G. Arundel
 Miller, H. London
 Miller, T. S. Cardiff
 Miller, W. Grangemouth
 Miller, W. C. Liverpool
 Millett, J. C. Gloucester
 Milligan, H. Wick
 Mills, F. V. London
 Mills, W. T. do.
 Milner, W. H. do.
 Minns, R. H. Liverpool
 Minors, R. Truro
 Minter, B. London
 Minter, D. do.
 Mitchell, G. R. do.
 Mitchell, R. Liverpool
 Mitchell, R. B. Yarmouth
 Mitchell, T. M. Sunderland.
 Mitchell, W. H. London
 Mogg, T. E. do.
 Melony, F. London
 Monger, W. E. do.
 Monkhouse, J. Liverpool
 Monro, R. Leith
 Mounsell, J. London
 Montgomery, S. Hull
 Moon, T. London
 Moore, J. Belfast
 Moore, J. Swansea
 Moore, P. Cork
 Moore, W. London
 Moore, W. P. Hull
 Moorsom, G. London
 Morford, J. Liverpool
 Morgan, D. Cardigan
 Morgan, E. Liverpool
 Morgan, J. Milford
 Morgan, J. P. Exeter
 Morgan, R. H. London
 Morgan, T. Liverpool
 Morison, R. Greenock
 Morley, G. O. Bristol
 Morphy, A. Dublin
 Morris, T. Carnarvon
 Morris, T. B. Bristol
 Morrison, J. London
 Mortimore, G. A., do.
 Moss, T. Liverpool
 Mostyn, R. Perth
 Mostyn, T. P. London
 Mount, J. do.
 Moutray, J. J. Newry
 Moxon, J. London
 Moxon, R. B. Hull
 Mudie, J. Liverpool.
 Mudie, J. London
- Muir, D. G. Carlisle
 Muir, W. London
 Mullett, W. J. do.
 Mulvey, J. do.
 Munby, W. Newcastle
 Mundy, J. London
 Munro, J. Liverpool
 Murphy, J. Ramsgate
 Murphy, J. R. London
 Murrow, J. Carnarvon.
 Musgrove, E. D. Liverpool
 Mutlow, C. W. London
 Mutter, G. Dundee
 Myers, T. Liverpool
- Nagle, W. Waterford
 Nance, J. Sunderland
 Nash, W. M. Ramsgate
 Neave, J. Greenock
 Nedham, G. F. London
 Needs, J. Lyme
 Neighbour, A. London
 Neill, A. do.
 Neill, W. do.
 New, C. do.
 Newman, J. M. do.
 Newmarch, G. do.
 Newson, S. F. T. do.
 Neylan, J. Newry
 Nichol, T. Middlesboro
 Nichol, W. Bideford
 Nicholas, R. H. Newport
 Nicholas, W. London
 Nicholls, F. C. London
 Nicholson, F. C. H. Leith
 Nicholson, M. London
 Nisbett, R. M. do.
 Niven, T. Cardiff
 Nixon, A. U. London
 Nokes, R. C. do.
 Norman, C. H. do.
 Norman, R. A. Rochester
 Noss, J. J. London
- Oades, W. London
 Oakes, W. do.
 Oates, N. Faversham
 O'Beirne, H. G. Sligo
 O'Connell, M. G. London
 O'Connor, J. Drogheda
 O'Doherty, J. London
 O'Donoghue, M. Cork
 O'Dowd, J. London
 Ogilvie, R. A. do.
 O'Halloran, M. Glasgow
 Oldfield, R. Liverpool
 Oldham, J. London
 Oliver, E. T. do.
 O'Neill, G. M. Cork
 Oram, G. R. London
 Ord, C. Bridgewater
 Ord, G. Glasgow
 Orme, W. P. London
 Osborne, E. Liverpool
 O'Toole, D. Hoston
 Overton, C. London
 Owens, J. do.
- Pagan, D. C. Port-Glas
 Pagden, E. Newry
 Page, E. Southampton
 Page, G. A. London
 Palmer, C. R. Falmouth
 Palmer, W. H. Yarmouth
 Papps, T. G. London
 Parry, C. do.
 Parry, J. Liverpool
 Parsons, W. C. London
 Part, S. Leith
 Partridge, R. London
 Pascoe, J. R. C. Penzance
 Paterson, D. Leith
 Paton, R. M. London
 Patrick, D. B. do.
 Patterson, M. Newcastle
 Patterson, R. London
 Patterson, T. Leith
 Patteson, E. London
 Pattison, F. W. do.
 Pattison, H. Milford
 Paxton, J. Boston
 Payn, H. London
 Paynter, R. C. do.
 Peach, J. J. Wick
 Pearson, W. Liverpool
 Peart, J. Shields
 Peel, G. London
 Fellowe, T. B. Liverpool
 Pender, J. M. do.
 Penfold, E. L. Llanelli
 Penley, W. B. London
 Pennington, J. Liverpool
 Penny, J. London
 Penny, W. Liverpool
 Pentith, G. Hull
 Pentith, S. do.
 Pentreath, R. London
 Perkins, T. do.
 Perkins, W. G. do.
 Perse, H. S. do.
 Petherick, W. Teignmouth
 Peto, C. London
 Payton, W. do.
 Phelan, F. Truro
 Phillips, L. Truro
 Phillips, A. Penzance
 Phillips, D. Llanelli
 Phillips, G. Falmouth
 Phillips, J. Faversham
 Phillips, T. W. Southampton
 Phillips, W. London
 Pickford, C. T. do.
 Pickthall, W. S. Liverpool
 Piele, G. Dublin
 Pierce, J. London
 Pigot, H. B. do.
 Pillar, J. Plymouth
 Filmore, D. Shoreham
 Piper, J. Rochester
 Pirie, J. Londonderry
 Pitcairn, W. London
 Pithie, M. B. Stornoway
 Pittar, T. J. London
 Pittman, F. Swansea
 Plowman, C. E. London

Plunkett, V. W. London	Redfern, E. Hull	Roofe, A. S. London
PoeKett, F. Swansea	Redfern, J. H. Penzance	Rooke, H. H. Liverpool
Pollard, C. B. London	Redpath, W. J. Prtsmth	Roper, R. London
Pook, W. Liverpool	Reece, H. Cardiff	Roper, R. W. do.
Pool, H. R. London	Reed, C. A. Harwich	Roscoria, L. Liverpool
Poole, W. H. Fleetwood	Rees, J. Cardiff	Rose, J. C. Bristol
Pooley, A. London	Rees, J. London	Ross, A. Glasgow
Pooley, W. A. do.	Rees, W. Shields	Ross, A. Leith
Potbury, J. Liverpool	Keeves, W. T. London	Ross, D. Southampton
Potter, C. do.	Reid, E. F. Inverness	Ross, E. London
Potter, E. F. London	Reid, J. Dublin	Ross, F. do.
Potts, J. Newcastle	Reid, J. M. Liverpool	Ross, J. Glasgow
Pounce, J. H. London	Reid, W. Dublin	Ross, J. Preston
Powell, W. Woodbridge	Reid, W. London	Ross, R. Liverpool
Pratt, A. London	Rennison, G. Shields	Ross, W. L. London
Preston, D. B. Aberdeen	Rennison, J. Grimsby	Rothwell, J. Bristol
Preston, F. Lancaster	Rennison, W. B. Ayr	Roughan, J. London
Preston, J. C. Newcastle	Renwick, J. S. London	Rourke, J. Hull
Prestridge, G. London	Reyburn, J. T. Glasgow	Routledge, J. Gloucester
Pretty, E. J. Hull	Reynolds, E. Hull	Rowan, M. Belfast
Price, C. West Hartlepool	Reynolds, G. Weymouth	Rowden, G. London
Price, G. H. Arbroath	Reynolds, R. London	Royle, J. G. do.
Price, R. A. London	Rhodes, W. do.	Rubie, J. do.
Price, T. Manchester	Rhys, D. Cardiff	Ruegg, R. do.
Pritchard, D. Beaumaris	Rice, B. H. Bristol	Ruegg, R. H. do.
Pridie, G. London	Rich, F. London	Rusby, A. do.
Primet, V. S. Newhaven	Richards, J. H. do.	Russell, E. Glasgow
Pritchard, R. London	Richardson, A. Scilly	Russell, G. A. (M.D.) L'don
Proctor, T. G. Whitby	Richardson, J. London	Russell, J. Greenock
Prowse, R. T. London	Richardson, R. do.	Russell, J. London
Puddicombe, G. N. Drtmtth	Richardson, T. Liverpool	Russell, J. H. S. Plymouth
Pullin, J. S. London	Richmond, A. London	Russell, T. W. Liverpool
Punchard, W. H. do.	Richmond, J. Maldon	Ruston, A. London
Punahon, W. K. do.	Rickman, G. Portsmouth	Ryan, P. Dublin
Purcell, J. F. Wisbeach	Riddell, A. Llanelly	Ryan, R. W. London
Purdy, J. Liverpool	Rider, J. Guernsey	Ryan, W. R. do.
Purrott, J. London	Ridgway, W. D. London	Salmon, J. S. Plymouth
Pymont, C. E. do.	Ridout, T. Poole	Samons, F. Carnarvon
Pyke, C. do.	Rigmaid, E. Liverpool	Sandell, C. Liverpool
Pyne, C. A. do.	Rimington, H. Rochester	Sanderson, C. G. London
Qnarm, T. London	Ritchie, J. Goole	Sanderson, T. Hull
Quick, R. do.	Ritchie, J. Greenock	Sands, W. H. Leith
Quill, R. S. Cork	Ritson, J. Maldon	Sans, B. London
Quinn, J. London	Robb, T. London	Sansom, T. Liverpool
Quinton, H. T. Bristol	Roberts, A. W. do.	Sargent, J. London
Raby, W. S. London	Roberts, E. L. do.	Satchell, T. do.
Radford, G. R. Jersey	Roberts, J. Liverpool	Saunders, C. K. do.
Raggett, G. B. Folkestone	Roberts, W. do.	Saunders, C. S. Dover
Raggett, R. Colchester	Roberts, W. J. London	Saunders, G. London
Rainger, C. W. London	Robertson, J. Leith	Sayer, E. J. do.
Raitt, A. C. do.	Robertson, J. Lowestoft	Scanlan, E. do.
Ralph, E. Plymouth	Robertson, W. London	Scarlett, J. Chepstow
Ralph, J. Sligo	Robins, G. S. do.	Schilling, G. F. London
Ramel, D. R. London	Robins, H. do.	Scotland, J. Truro
Ramsay, J. Greenock	Robinson, C. Stockton	Scott, A. Glasgow
Ramsey, W. B. Plymouth	Robinson, G. R. London	Scott, A. Montrose
Randall, E. Truro	Robinson, J. Grangem'th	Scott, C. Londonderry
Randall, J. London	Robinson, J. L. Liverpool	Scott, H. J. London
Rayner, J. R. R. Newcastle	Robinson, R. do.	Scott, J. Liverpool
Rea, C. Plymouth	Robinson, R. London	Scott, J. London
Rea, R. Barwick	Robinson, W. do.	Scott, J. Portsmouth
Read, S. Liverpool	Rochford, T. do.	Scott, J. Runcorn
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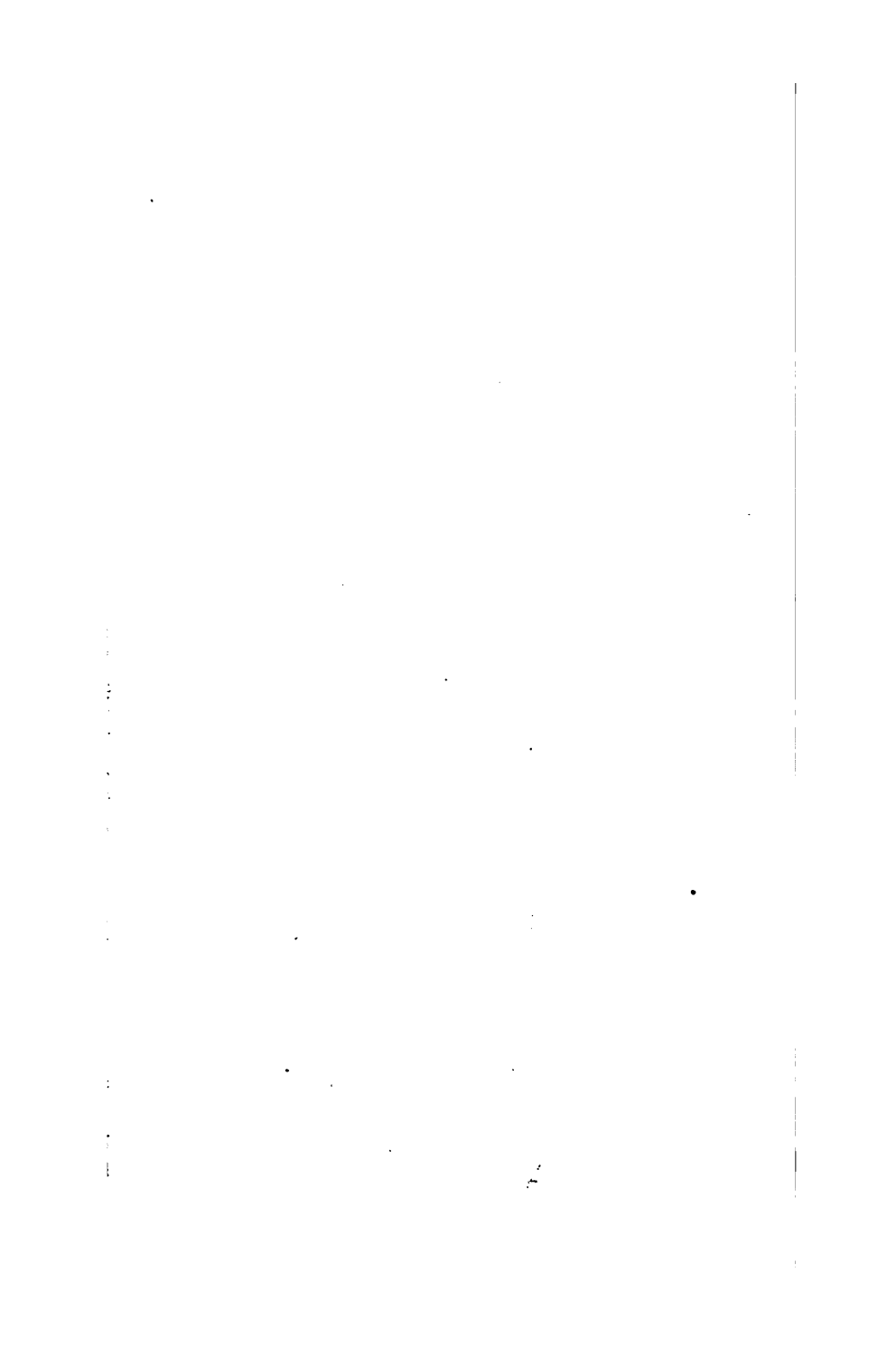
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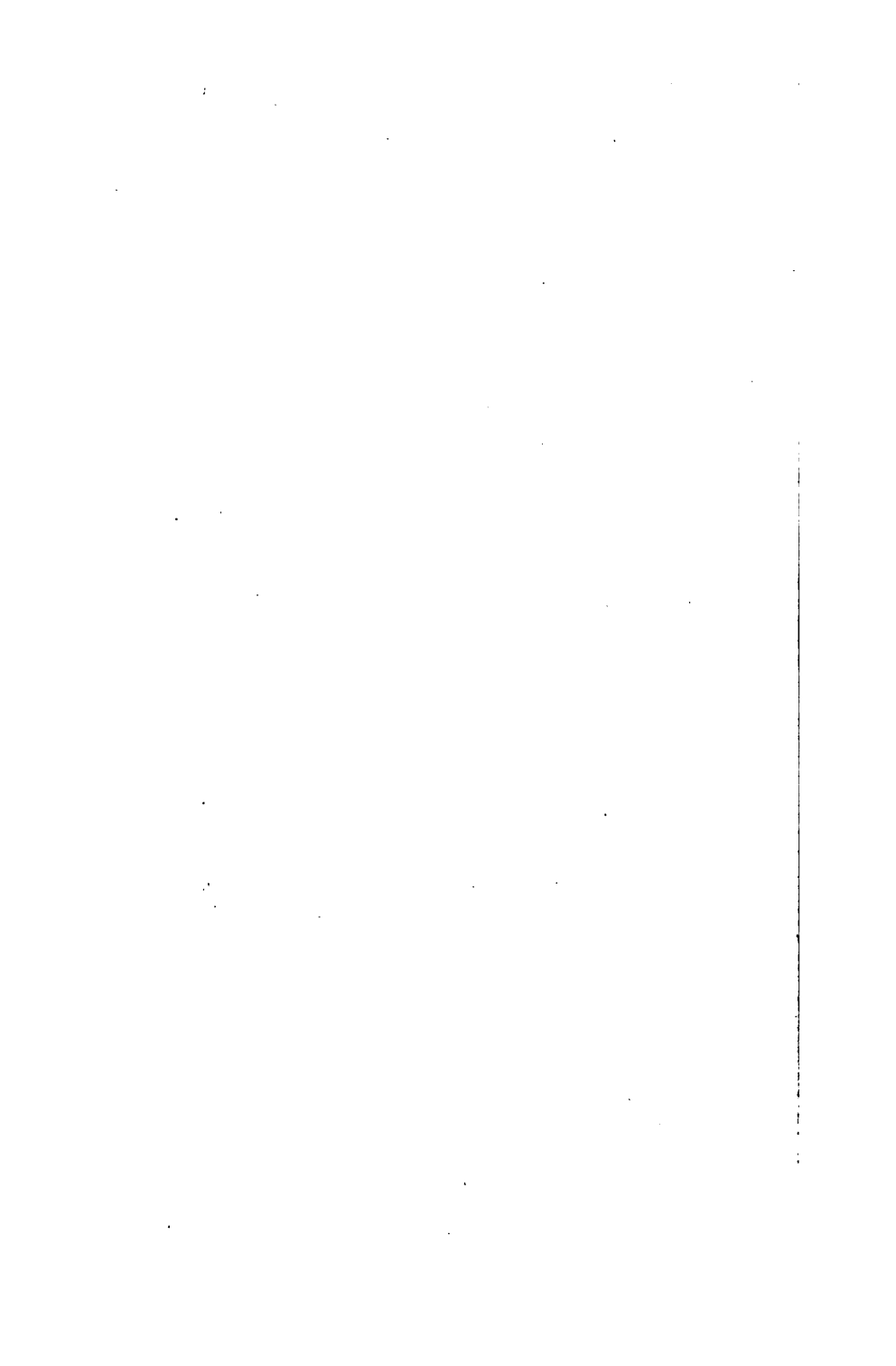
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ADDENDUM.

Since the preceding sheets were printed, the Lords of the Treasury have restricted the prohibition against fortifying Wine in Bond beyond 10 gallons per cent., or 40 degrees of strength to Wines for home consumption only.





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